

FIRST DIVISION

[G.R. No. 157583, September 10, 2014]

FRUMENCIO E. PULGAR, PETITIONER, VS. THE REGIONAL TRIAL COURT OF MAUBAN, QUEZON, BRANCH 64, QUEZON POWER (PHILIPPINES) LIMITED, CO., PROVINCE OF QUEZON, AND DEPARTMENT OF FINANCE, RESPONDENTS.

R E S O L U T I O N

PERLAS-BERNABE, J.:

This is a direct recourse to the Court via a petition for review on *certiorari*^[1] assailing the Orders dated December 2, 2002^[2] and March 13, 2003^[3] issued by the Regional Trial Court of Mauban, Quezon, Branch 64 (RTC) which dismissed Civil Case No. 0587-M on jurisdictional grounds and, concomitantly, petitioner Frumencio E. Pulgar's (Pulgar) motion for intervention therein.

The Facts^[4]

Sometime in 1999, the Municipal Assessor of Mauban, Quezon issued 34 tax declarations on the buildings and machinery comprising the Mauban Plant – a coal-fired electric generation facility owned and operated by respondent Quezon Power (Philippines) Limited, Co. (QPL) – and thereby assessed it with a total market value of P29,626,578,291.00 and, hence, P500 Million, more or less, in realty taxes *per annum*. The Municipal Assessor maintained that the Mauban Plant was completed and already operational in October 1999. Subsequently, or on May 18, 2000, QPL filed with the Municipal Assessor a sworn statement declaring that the said properties had a value of only P15,055,951,378.00.^[5]

On March 16 and 23, 2001, QPL tendered to the Municipal Assessor the amount of P60,223,805.51 as first quarter installment of the realty taxes on the plant, which the latter rejected.^[6] Hence, QPL filed a Complaint for Consignation and Damages^[7] before the RTC against the Province of Quezon, the Municipal Assessor and Municipal Treasurer of Mauban, Quezon, and the Provincial Assessor and Provincial Treasurer of Quezon (defendants), docketed as Civil Case No. 0587-M, depositing to the RTC the above-stated amount in payment of the first quarter realty tax for 2001.^[8] Albeit classified as a consignation and damages case, QPL essentially protested the Municipal Assessor's assessment for, among others, its lack of legal authority to make such assessment and its supposed non-compliance with the prescribed valuation process.^[9]

For their part,^[10] defendants averred, among others, that QPL was estopped from denying the authority of the Municipal Assessor since it previously paid realty taxes for its properties for the year 2001 based on the assessment of the latter.

On January 28, 2002, Pulgar filed a Motion for Leave to Admit Answer-in-Intervention^[11] and Answer-in-Intervention^[12] (motion for intervention), alleging, among others, that as a resident and taxpayer of Quezon Province, he has an interest in the aggressive collection of realty taxes against QPL. By way of counterclaim, he prayed for the award of moral damages and attorney's fees, anchoring the same on the "mindless disturbance of the forest and marine environment whereon the power plant of [QPL] stands."^[13] Pulgar's motion was initially granted and his Answer-in-Intervention was admitted.^[14]

Sometime in June 2002, QPL and the Province of Quezon agreed to submit their dispute before the Secretary of Finance, which resulted in a Resolution^[15] dated August 30, 2002 where the basic issues between the principal parties were passed upon.

The RTC Ruling

In an Order^[16] dated December 2, 2002, the RTC dismissed Civil Case No. 0587-M for lack of jurisdiction in the absence of a payment of the tax assessed under protest, which requirement QPL attempted to skirt by alleging in its complaint that it is the very authority of the Municipal Assessor to impose the assessment and the treasurer to collect the tax that it was questioning. Declaring that QPL's complaint essentially challenged the amount of the taxes assessed, the RTC ruled that it is the Local Board of Assessment Appeals that had jurisdiction over the complaint. Consequently, it also dismissed Pulgar's motion for intervention since with the dismissal of the main case, the same had no leg to stand on.^[17]

Aggrieved, Pulgar filed a motion for reconsideration which was, however, denied in an Order^[18] dated March 13, 2003, hence, this petition.

The Issue Before The Court

The issue advanced before the Court is whether or not the RTC erred in dismissing Pulgar's motion for intervention as a consequence of the dismissal of the main case. While acknowledging the RTC's lack of jurisdiction, Pulgar nonetheless prays that the Court pass upon the correctness of the Municipal Assessor's assessment of QPL's realty taxes, among others.

The Court's Ruling

The petition lacks merit.

Jurisdiction over an intervention is governed by jurisdiction over the main action.^[19] Accordingly, an intervention presupposes the pendency of a suit in a court of competent jurisdiction.^[20]

In this case, Pulgar does not contest the RTC's dismissal of Civil Case No. 0587-M for lack of jurisdiction, but oddly maintains his intervention by asking in this appeal a review of the correctness of the subject realty tax assessment. This recourse, the Court, however, finds to be improper since the RTC's lack of jurisdiction over the