

RECONSTITUTING THE INTER-AGENCY GOVERNING BOARD TO IMPLEMENT THE LOCAL GOVERNANCE REFORM PROJECT

ADMINISTRATIVE ORDER NO. 49, September 28, 2026

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WHEREAS, Section 5, Article X of the Constitution provides that each local government unit (LGU) shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy, which shall accrue exclusively to the local governments;

WHEREAS, the Local Governance Reform Project (LGRP), a joint initiative between the Government of the Philippines, through the Department of Finance (DOF) and the Bureau of Local Government Finance (BLGF), and the Asian Development Bank, aims to reform property valuation policies, implement digital tax databases, improve tax administration in LGUs, and build local assessor capacity;

WHEREAS, Republic Act No. 12001, or the "Real Property Valuation and Assessment Reform Act," mandates the automation of real property tax administration in LGUs, and directs the BLGF to ensure full system automation nationwide, complementing the ongoing efforts of the LGRP;

WHEREAS, Administrative Order (AO) No. 40 (s. 2021) created the Inter-Agency Governing Board (IGB) to provide policy direction and oversight for the implementation of the LGRP, and provided that the IGB shall be deemed dissolved on 31 July 2024, unless extended by the President;

WHEREAS, the Economy and Development Council approved the extension of the implementation period and loan validity of the LGRP, and the DOF recommended the reconstitution of the IGB to oversee the completion of the remaining LGRP deliverables and sustain capacity-building initiatives for local assessors; and

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all the Executive departments, bureaus, and offices, and the mandate to ensure the faithful execution of laws;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by the virtue of the powers vested in me by the Constitutions and existing laws, do hereby order:

Section 1. Reconstitution of the Inter-Agency Governing Board. The IGB is reconstituted and organized as follows:

Chairperson

:

Secretary, DOF

Members

:

Secretary, Department of Economy, Planning, and Development

Secretary, Department of Budget and Management

Secretary, Department of the Interior and Local Government

Secretary, Department of Information and Communications Technology

Commissioner, Bureau of Internal Revenue

Executive Director, BLGF

One (1) representative each from the Leagues of Provinces, Cities, and Municipalities

One (1) representative from a non-governmental organization, which may be from a women's organization

One (1) representative from the private sector

The BLGF shall serve as the Secretariat of the IGB and provide the necessary technical and administrative support to the Board.

The IGB members from the government may designate permanent representatives, who shall not be lower than an Assistant Secretary or its equivalent rank and shall be fully authorized to act on behalf of their respective principals. Representatives of the Leagues of Provinces, Cities, and Municipalities shall be designated by their respective organizations, while the representatives from the non-governmental organization and private sector shall be appointed by the IGB Chairperson upon the endorsement of their respective organizational heads.

The IGB shall convene at least twice a year or as may be necessary upon the call of the Chairperson.

Section 2. Duties and Functions of the IGB. The IGB shall, to the extent permitted by relevant laws, rules, and regulations, perform the following duties and functions:

a.

Provide policy direction and oversight function in the implementation of the LGRP relative to: (i) properly valuation and assessment reform activities; (ii) project strategy and directions; and (iii) project oversight and coordination;

b.

Ensure the attainment of the following outputs of the LGRP within its implementation timetable: (i) strengthen institutional development and policy support for property valuation; (ii) implement a property tax valuation database and information systems; (iii) enhance real property taxation of selected LGUs; and (iv) professionalize local assessors and strengthen the capacity of LGUs;

c.

Review overall project strategy and direction to ensure its continuing relevance, as well as its alignment with government policies, programs, and priorities;

d.

Promulgate policy guidance on appropriate measures to address consequent issues and challenges, as may be later identified during project implementation;

e.

Oversee LGRP activities and monitor the compliance of implementing agencies with respect to their commitments and deliverables;

f.

Call on other agencies of the government and other stakeholders to extend full support to the LGRP, including its policy reform agenda;

g.

Prior to its discretion, publish an accomplishment report detailing its budget utilization, project evaluation, and recommendations, along with the activities, projects, or programs implemented in relation to the outputs specified under paragraph (b) of this Section, and submit a copy thereof to the President, through the Office of the Executive Secretary.

Section 3. Dissolution of the IGB. The IGB shall be dissolved upon the completion of the LGRP outputs specified under Section 2(b) of this Order and the submission of the final accomplishment report required under Section 2(g) hereof, unless sooner dissolved by the President.

For this purpose, the DOF, upon the recommendation of the BLGF, shall determine the completion of the LGRP outputs and inform the Office of the President accordingly.

Section 4. Unaffected Provisions. Except for the foregoing amendments, all other provisions of AO No. 40 (s. 2021) shall remain in full force and effect.

Section 5. Separability. If any part or provision of this Order shall be held unconstitutional or invalid, other parts or provisions not affected thereby shall continue to be in full force and effect.

Section 6. Repeal. All other rules, regulations, and issuances or parts thereof, that are inconsistent with this Order, are hereby repealed or modified accordingly.

Section 7. Effectivity. This Order shall take effect immediately upon its publication in the Official Gazette or a newspaper of general circulation.

DONE in the City of Manila, this 28th day of September, in the year of Our Lord, Two Thousand and Twenty-Six.

(SGD.) FERDINAND R. MARCOS, JR.

By the President:

(SGD.) RALPH G. RECTO
Acting Executive Secretary

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