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AMENDED RULES OF PROCEDURE BEFORE THE CENTRAL BOARD OF ASSESSMENT APPEALS

DOF (CBAA), October 17, 1974

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Pursuant to the provisions of Section 7 of presidential Decree No. 76, as amended, the Central Board of Assessment Appeals hereby adopts and promulgates the following rules of procedure relative to the conduct of its business:

RULE I
Title and Construction

SECTION 1. Title. — These rules shall be known and cited as the Rules of Procedure before the Central Board of Assessment Appeals.

Whenever the term "Central Board" is used in any part of these rules, it shall be held to mean the Central Board of Assessment Appeals.

The Board shall have a seal which shall be judicially noticed.

SECTION 2. Construction. — These rules shall be liberally construed in order to promote their objectives and to assist the parties in obtaining just, speedy, and inexpensive determination of every action relative to the assessment of real property under Commonwealth Act No. 470, as amended, Charters of Cities, Presidential Decree No. 76, as amended, and Presidential Decree No. 464.

RULE II
Meetings

SECTION 1. Place of Office. — The Central Board shall hold office at the Department of Finance, City of Manila.

SECTION 2. Hours of Business. — The Central Board shall conduct hearings during office hours of any regular working day or at such time as it may designate taking into consideration the interest of the parties concerned.

SECTION 3. Quorum. — A majority of the members of the Central Board shall constitute a quorum and its decisions shall be carried by the concurring vote of at least two (2) members.

RULE III
Jurisdiction

SECTION 1. Appellate Jurisdiction. — The Central Board shall have exclusive jurisdiction to hear and decide all appeals from the decisions of Provincial or City Board of Assessment Appeals in cases involving contested assessments arising under Commonwealth Act No. 470, as amended, Charters of Cities, Presidential Decree No. 76, as amended, and Presidential Decree No. 464.

SECTION 2. Petitions for Reconsideration — The Central Board shall, with like jurisdiction, resolve petitions for reconsideration of its decisions. Petitions for reconsideration shall be filed within fifteen (15) days after receipt of the decision on the appeal, provided that only one petition for reconsideration shall be entertained.

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RULE IV
Appeal

SECTION 1. What May Be Appealed . — From all decisions of Provincial or City Board of Assessment Appeals in cases involving contested assessments arising under Commonwealth Act No. 470, as amended, Charters of Cities, Presidential Decree No. 76, as amended, and Presidential Decree No. 464, an appeal may be taken to the Central Board as hereinafter prescribed.

SECTION 2. Who May Appeal . — The owner or administrator of the property or the assessor who is not satisfied with the decision of the Provincial or City Board of Assessment Appeals may, within thirty (30) days after receipt of the decisions of such Board, appeal to the Central Board of Assessment Appeals, whose decision shall be final.

SECTION 3. How Appeal Taken. — An appeal shall be taken by filing the written notice of appeal, and the appeal itself, per attached forms, personally or by registered mail, with the provincial or City Board of Assessment Appeals which rendered the decision, or directly with the Central Board of Assessment Appeals, after serving a copy each of the notice of appeal and the appeal upon the adverse party. If such adverse party is represented by an attorney, the notice of appeal and the appeal shall be served upon his attorney. The appeal shall state clearly and distinctly the decision or order appealed from, or any part thereof.

SECTION 4. Transmission of Papers to Central Board Upon Appeal. — The Provincial or City Board of Assessment Appeals where the notice of appeal shall have been filed, must, within ten (10) days after the receipt of the notice, transmit to the Central Board the notice of the appeal, together with the complete original records of the case. Upon notification by wire of an appeal having been filed directly with the Central Board, the Provincial or City Board of Assessment Appeals from whose decision the appeal was made shall likewise transmit the complete original records of the case, within ten (10) days from the date of receipt of the notification.

An appeal, however, shall not suspend the collection of the corresponding realty taxes as assessed by the Provincial or City Assessor without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

SECTION 5. Docket . — Upon receipt by the Secretary of the Central Board of the complete original records of the case on appeal, the same shall be docketed and assigned a case number consecutively in the order of receipt, and the parties shall place the case number on all other pleadings relative thereto that may be filed thereafter.

SECTION 6. Withdrawal of Appeal . — The appellant may withdraw his appeal at any time before the resolution thereof by the Central Board by filing a written notice of withdrawal with the Provincial or City Board of Assessment Appeals from whose decision the appeal is taken. If the appeal together with the original records of the case have already been submitted to the Central Board, the Provincial or City Board of Assessment Appeals shall immediately transmit the notice of withdrawal to the Central Board. In either case or where a notice of withdrawal is filed directly with the Central Board, a memorandum thereof shall be entered upon the docket of the case and the parties thereto shall forthwith be advised in writing of such withdrawal by the Chairman of the Central Board.

No further proceedings shall be taken on the appeal upon receipt of the notice of withdrawal, which shall have the same effects as that of dismissal of the appeal.

SECTION 7. Period to Decide . — The Central Board shall decide cases brought on appeal within twelve (12) months from the date of receipt thereof which decision shall become final and executory after the lapse of fifteen (15) days from the date of receipt thereof by the appellant.

SECTION 8. Decisions, Orders and Entry Thereof . — All decisions of the Central Board determining the

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merits of the cases brought to it on appeal shall be In writing and signed by all the members present, stating clearly and directly the facts and the law on which they are based, and filed with the Secretary of the Board.

If no petition for reconsideration is filed within the time provided in these rules, the decisions or order shall be entered in the Book of Entries of Decisions with a notation on the dispositive part of the decisions or order, signed by the Secretary of the Board, that such decision or order has become final and executory. Thereafter, the Secretary of the Board shall return the same complete original records of the case, together with a certified true copy of the decision or order rendered on the case by the Central Board, to the Provincial or City Board of Assessment Appeals concerned.

SECTION 9. Rules of Court Suppletory . — The Rules of Court shall suppletorily apply in all proceedings before the Central Board without strictly adhering to the technical rules of evidence.

RULE V
Pleadings

SECTION 1. Size of Stationery . — Appeals shall be typewritten, double-spaced on plain bond paper 8½ inches in width and 13 inches in length.

SECTION 2. Citations . — Citations shall be indented at least one inch from the inside margin and shall be typed single-spaced.

SECTION 3. Number of Copies, — Five (5) signed copies of the appeal including the original shall be filed.

RULE VI
Board of Commissioners of the Central Board

SECTION 1. Board of Commissioners . — The Board of Commissioners shall assist the Central Board in order that all appeals involving contested assessments of real properties can be expeditiously decided. The Chairman of the Board, in the exercise of his discretion, may designate upon recommendation of the Chief Hearing Commissioner, any one of the Commissioner to conduct hearings in connection with an appeal.

SECTION 2. Duties and Functions of Commissioners . — The Commissioner shall conduct hearings and may receive new evidence pertinent or relevant to issue raised and decided in the Local Board in connection with an appeal before the Central Board involving contested assessments of real properties. For this purpose, they are authorized to administer oaths on hearings before them and conduct ocular inspection of real properties, subject matter of the appeal, upon prior authority of the Chairman, whenever deemed necessary and after the due notice to the parties concerned. During the hearing of the case, the Hearing Commissioners assigned for the purpose may, upon motion, allow the parties to enter into a compromise, in which case the hearing of the case may be suspended and reset on a future date. Within twenty (20) days after the termination of the proceedings before the commissioners, they shall render a full and accurate report of their findings and recommendation to the Central Board, through the Chief. Hearing Commissioner.

RULE VII
Secretary of the Central Board

SECTION 1. Secretary . — There shall be a Secretary of the Central Board who shall keep and maintain such books as are necessary for the recording of all papers as well as the proceedings before the Central Board.

SECTION 2. Receiving Stamp . — Papers filed with the Secretary of the Central Board shall bear the stamp indicating the date of filing.

SECTION 3. Service to Parties . — It shall be the duty of the Secretary to cause the prompt issuance and service of all notices, orders, decisions, or judgments promulgated or issued by the Central Board to the parties concerned or their duly authorized representatives.

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SECTION 4. Record of Proceedings . — The Secretary shall attend all meetings of the Central Board and take down all the proceedings.

RULE VIII
Effectivity

SECTION 1. Effectivity . — These Rules of procedure shall take effect ten (10) days after their publication in the Official Gazette.

Done in the City of Manila , this 17th day of October, 1974.

Adopted: 17 Oct. 1974

(SGD.) PEDRO M. ALMANZOR
Acting Secretary of Finance
Acting Chairman

(SGD.) VICENTE ABAD SANTOS
Secretary of Justice
Member

(SGD.) JOSE ROÑO
Secretary of Local Government
and Community Development
Member

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