

FURTHER AMENDING PARAGRAPH 7 OF PRESIDENTIAL DECREE NO. 76, DATED DECEMBER 6, 1972, REQUIRING ALL PERSONS, NATURAL OR JURIDICAL, OWNING OR ADMINISTERING REAL PROPERTY, INCLUDING...

PRESIDENTIAL DECREE NO. 434, April 08, 1974

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WHEREAS, in order to enable the Central Board of Assessment Appeals to expeditiously decide appeals from the decisions of the Provincial or City Board of Assessment Appeals involving contested assessments of real properties, the necessary complement of qualified and competent personnel should be provided therefor;

WHEREAS, the anticipated volume of such appealed decisions will require a reasonable statutory period for the Board to judiciously decide the same; and

WHEREAS, there is an urgent need to adequately fund the expenses of the Central Board of Assessment Appeals incidental to the discharge of its functions;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested under the Constitution, do hereby order and decree the following as part of the law of the land:

SECTION 1. Paragraph 7 of Presidential Decree No. 76, dated December 6, 1972, is hereby amended to read as follows:

X X X

"The Provincial or City Board of Assessment Appeals shall decide the appeal within one hundred twenty days from receipt thereof. The decision rendered must be based on substantial evidence presented at the hearing or at least contained in the record and disclosed to the parties affected or such relevant evidence as a reasonable mind might accept as adequate to support a conclusion. The owner or administrator of the property or the assessor who is not satisfied with the decision of the Board of Assessment Appeals may, within thirty days after receipt of the decision of the Board, appeal to the Central Board of Assessment Appeals, composed of the Secretary of Finance, as Chairman, the Secretary of Justice and the Secretary of Local Government and Community Development, as Members, whose decision shall be final. The Central Board of Assessment Appeals shall promulgate rules and regulations governing the procedure in such appeals.

"However, an appeal shall not suspend the collection of the corresponding realty tax as assessed by the Provincial or City Assessor which shall be adjusted to conform with the decision on appeal.

"To insure expeditious disposition of all cases involving contested assessments brought on appeal to the Central Board of Assessment Appeals, there is hereby created a Board of Commissioners and Staff to assist the Central Board of Assessment Appeals, which shall be composed of the following:

Position

Annual Salary

1.

Central Board Chief Hearing Commissioner @P17,400.00 per annum

P17,400.00

2.

Four Central Board Hearing Commissioners @P16,200.00 per annum

64,800.00

3.

Central Board Secretary @P9,600.00 per annum

9,600.00

4.

Four Central Board Stenographers @ P6,600.00 per annum

26,400.00

5.

Three Central Board Docket and Filing Clerks @P4,800.00 per annum

14,400.00

and such other positions as the Central Board may deem necessary which shall thereafter be included in the appropriation of the Department of Finance in the corresponding General Appropriations Decree.

"Any provision of law to the contrary notwithstanding, appointments to the positions of Central Board Chief Hearing Commissioner, Central Board Hearing Commissioners and Central Board Secretary shall be exempt from the requirements and restrictions of the Civil Service Law, rules and regulations as well as those pertaining to the position-item classification and salary standardization: Provided, That any government retiree may be appointed to the Board of Commissioners created herein and upon his appointment he shall not be required to reimburse or refund any gratuity received from the Government nor shall any pension or annuity to which he is entitled be suspended or reduced on account of his employment. The members of the Board of Commissioners shall serve until they reach the age of seventy unless sooner removed for cause as provided by law. The Board of Commissioners shall be members of the bar or civil or mechanical engineers, with at least five years supervisory and/or field experience in assessment work.

"The Secretary of Finance, as Chairman of the Central Board of Assessment Appeals, shall appoint the

members of the Board of Commissioners and Staff.

"The sum of one hundred twenty-five thousand pesos for the period from April 1, 1974 to June 30, 1974 is hereby appropriated from the General Fund in the National Treasury not otherwise appropriated, to finance the operations of the Central Board of Assessment Appeals. For every fiscal year thereafter, such sums as may be necessary for the operations of the said Board shall be included in the appropriation of the Department of Finance in the corresponding General Appropriations Decree."

SEC. 2. This Decree shall take effect immediately.

Done in the City of Manila, this 8th day of April, in the year of Our Lord, nineteen hundred and seventy-four.

(Sgd.) FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.) ALEJANDRO MELCHOR

Executive Secretary

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