

CONSOLIDATED AND REVISED RULES OF PROCEDURE BEFORE THE LOCAL BOARDS OF ASSESSMENT APPEALS (LBAA) AND THE CENTRAL BOARD OF ASSESSMENT APPEALS (CBAA)

CENTRAL BOARD OF ASSESSMENT APPEALS, February 01, 2017

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/2f15e8ea7464/>

Adopted: 02 May 2016

Date Filed: 01 February 2017

The Central Board of Assessment Appeals, pursuant to Administrative Order No. 31 dated October 1, 2012 and by virtue of the provisions of Section 230 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, hereby adopts and promulgates the following Consolidated and Revised Rules of Procedure governing the proceedings before the Local Boards of Assessment Appeals and the Central Board of Assessment Appeals.

RULE I

TITLE AND CONSTRUCTION

SEC. 1. Title – These Rules shall be known as the “Consolidated and Revised Rules of Procedure Before the Local Boards of Assessment Appeals and the Central Board of Assessment Appeals”.

SEC. 2. Construction – These Rules shall be liberally construed to promote their objectives and to assist the parties in obtaining just, expeditious and inexpensive determination of every action relative to the assessment of real property and collection of real property taxes.

SEC. 3. Suppletory Application of the Rules of Court – In the absence of any applicable provision in these Rules, the pertinent provisions of the Rules of Court of the Philippines may be applied by analogy or in a suppletory character and effect, whenever practicable and convenient in the interest of expeditious dispensation of justice.

RULE II

DEFINITION OF TERMS

SEC. 1. Definition of Terms. – The terms and phrases defined in the Local Government Code relative to the assessment and collection of real property taxes, shall be given meaning when used herein.

As used herein and whenever they appear in any part of these Rules, the terms “Central Board” or “CBAA” shall be held to mean the “Central Board of Assessment Appeals” and the terms “Local Board” or “LBAA” shall be held to mean the “Local Board of Assessment Appeals” of the province or city, or municipality within the Metropolitan Manila Area, as the case may be.

RULE III

PROCEDURE BEFORE THE LOCAL BOARDS OF ASSESSMENT APPEALS

SEC. 1. Organization, Powers, Duties, and Functions of the Local Boards. – (a) it shall be composed of the Registrar of Deeds, as Chairman, the provincial or city prosecutor and the provincial or city engineer as members, who shall serve as such in ex officio capacities without additional compensation.

(b) The Chairman shall have the power to designate any employee of the province or city to serve as secretary to the Local Board, also without additional compensation.

(c) In provinces or cities without a provincial or city engineer, the district engineer shall serve as member. In the absence of the Registrar of Deeds, or the provincial or city prosecutor, or the provincial or city engineer, or the district engineer, the persons performing their duties, whether in acting capacities or as duly designated officers-in-charge, shall automatically become the chairman or member, respectively, as the case may be.

SEC. 2. Meetings and Expenses of the Local Boards – The meetings and expenses shall be charged against the general fund of the province or city, as the case may be, in accordance with the provisions of Section 228 of R.A. 7160.

SEC. 3. Quorum – A majority of the members shall constitute a quorum to decide any matter before it relative to its adjudicatory function, and the vote of the majority of its members shall be necessary to promulgate a decision, resolution, or final order.

SEC. 4. Jurisdiction of the Local Boards – It shall have the original jurisdiction to hear and decide appeals of owners/administrators of real property from the actions of the provincial, city or municipal assessors in the assessments of their real properties, and from the actions of the provincial, city or municipal treasurers in the collection of real property taxes, special levies, or other real property taxes under Title Two, Book II of Republic Act No. 7160.

SEC. 5. Action by the Local Boards – In accordance with the provisions of Section 229 of R.A. 7160, (a) As far as practicable, the Local Board concerned shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Local Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

(b) In the exercise of its appellate jurisdiction, the Local Board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the Local Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

(c) The party or parties aggrieved by the decision or final resolution of a Local Board concerned may, within thirty (30) days from notice of said decision or final resolution, appeal to the Central Board of Assessment Appeals.

SEC. 6. Motion for Reconsideration – Within the period for perfecting an appeal from the decision, resolution or final order of the Local Boards, the aggrieved party may file a motion for reconsideration, after serving the adverse party with a copy thereof: Provided, That only one such motion shall be allowed.

SEC. 7. Opposition to Motion for Reconsideration – The adverse party may, within ten (10) days from receipt of a copy of the Motion for Reconsideration, file an Opposition thereto. Failure to do so shall render the motion deemed submitted for resolution.

RULE IV

APPEALS TO THE LOCAL BOARDS OF ASSESSMENT APPEALS

SEC. 1. Who May Appeal to the Local Boards – Any owner or person having legal interest in the subject property (a) who is not satisfied with the action of the assessor in the assessment of his property, or (b) who is not satisfied with the action or inaction of the treasurer on his claim for refund or credit of taxes paid under protest, or (c) who is not satisfied with the action or inaction of the treasurer on his claim for refund or credit of taxes paid but found to be illegal or erroneous by competent authority, may appeal to the Local Board of the province or city, or municipality within the Metropolitan Manila Area, where the subject property is situated.

SEC. 2. When to Appeal to the Local Boards – Appeals shall be filed with the said Boards within the periods prescribed as follows:

a. If the subject matter of the appeal is the perceived error or errors in the assessment of the property concerned, the appeal to the Local Board – with the concerned assessor as respondent – shall be filed within sixty (60) days from the appellant's receipt of the written notice of assessment from the assessor; or

b. If the subject matter of the appeal is the denial by the treasurer of a claim for refund or credit of realty taxes paid under protest under Section 252 of R.A. 7160, without questioning the validity or correctness of the assessment made by the assessor.

(i) the appeal shall be filed with the Local Board – with the treasurer as the respondent – within sixty (60) days after appellant's receipt of the written notice from the treasurer denying the claim, if such denial is made by the treasurer within sixty (60) days after the treasurer's receipt of the claim for refund or credit; or

(ii) if the treasurer fails to act on the claim within sixty (60) days from his receipt thereof, the appeal shall be filed with the Local Board within sixty (60) days after the lapse of sixty (60) days from the date the claim was filed with the treasurer; or

c. If the appeal refers to the denial by the treasurer of a claim under Section 253 of R.A. 7160 for refund or credit of realty taxes, or any other tax levied under Title Two, Book II of R.A. 7160, paid but later found to be illegal or erroneous by competent authority.

(i) the appeal shall be filed with the Local Board – with the treasurer as the respondent – within sixty (60) days after appellant's receipt of the written notice from the treasurer denying the claim, if such denial is made by the treasurer within sixty (60) days after the treasurer's receipt of the claim for refund or credit; or

(ii) if the treasurer fails to act on the claim within sixty (60) days from his receipt thereof, the appeal shall be filed with the Local Board within sixty (60) days after the lapse of the sixty (60) days from the date the claim was filed with the treasurer.

SEC. 3. How Appeal is Taken – An appeal is taken by filing with the Local Board a petition under oath in the form prescribed for the purpose, together with copies of tax declarations and such affidavits or documents submitted in support thereof.

A petition is a pleading alleging the cause or causes of action of the petitioner. The names and addresses of the petitioner/s and respondent/s must be stated in the complaint or petition. It shall be signed under oath by the petitioner, with a declaration of non-forum shopping.

SEC. 4. Caption and Title – The party initiating an appeal to the Local Board shall be called the "Petitioner-Appellant" and the adverse party shall be called the "Respondent-Appellee".

The names of all real parties in interest, whether natural or juridical persons or entities authorized by law, shall be stated in the caption of the complaint or petition, as well as in the decisions, resolutions or orders of the Local Board.

SEC. 5. Time to File Answer or Comment – Upon receipt of an appeal, the Local Board concerned shall assign

the case number thereon and forthwith issue an Order addressed to the Respondent-Appellee, copy furnished the Petitioner-Appellant, advising the Respondent-Appellee of the filing of such appeal with a notice that, unless the Respondent-Appellee files his Answer to or Comment on said appeal within fifteen (15) days from receipt of such Order, Respondent-Appellee shall be considered and declared in default and the Local Board shall proceed to hear and resolve the appeal. A copy of the appeal, together with all copies of the annexes thereto, shall be attached to the said Order.

In the event that the pleadings are filed through registered mail or courier authorized by the Board, the date of mailing shall be considered as the date of filing thereof.

The party filing a pleading shall serve the opposing parties with a copy and its supporting documents. No pleading shall be considered without proof of service to the opposing parties and payment of the mandatory filing fee.

SEC. 6. Service of Notices, Resolutions, Orders and Decisions – (a) Notices and copies of resolutions or orders shall be served personally upon the parties by or by registered mail or by courier authorized by the Local Board.

(b) In case of decisions and final awards, copies thereof shall be served on both parties and their counsel or representative by personal service, by registered mail or by courier authorized by the Local Board; Provided that, in cases where a party to a case or his/her counsel on record personally seeks service of the decision upon inquiry thereon, service to said party shall be deemed effected as herein provided.

For purposes of appeal, the period shall be counted from receipt of such decisions, resolutions, or orders by the counsel or representative of record.

(c) The officer serving the notice, order, or resolution shall submit his/her return within two (2) days from date of service thereof, stating legibly in his/her return his/her name, the names of the persons served and the date of receipt, which return shall be immediately attached and shall form part of the records of the case. In case of service by registered mail or by courier authorized by the Local Board, the name of the addressee and the date of receipt of the notice, order or resolution shall be written in the return card or in the proof of service issued by the private courier. If no service was effected, the reason thereof shall be so stated.

SEC. 7. Proof and Completeness of Service – The return is prima facie proof of the facts indicated therein. Service by registered mail or by courier authorized by the Local Board is complete and upon receipt by the addressee or his/her agent. If the addressee fails to claim his/her mail from the post office within five (5) days from the date of first notice of the postmaster, service shall take effect after such time.

SEC. 8. Authority to Bind Party – Counsel or other authorized representatives of parties shall have authority to bind their clients in all matters of procedure; but he cannot enter into a compromise agreement with the opposing party in full or partial discharge of a client's claim without a special power of attorney or express consent.

SEC. 9. Preliminary Conference, Submission of Evidence and Affidavits – The Local Board after having received the petition and answer, if there is any, will set the case for preliminary hearing for the purpose of possible settlement, otherwise, markings of exhibits will proceed.

A second schedule for the conference shall be set in case of non-appearance of any or both parties during the first scheduled conference. If the party(ies) still fails to appear at the second conference despite being duly served with summons, he/she/they shall be considered to have waived their right to file position paper. The Local Board shall immediately terminate the conference and direct the petitioner to file a verified position paper and submit evidence in support of their causes of action and thereupon render decision on the basis of the evidence on record.

SEC. 10. Ocular Inspection – The Local Board may conduct ocular inspection for further understanding of the

issue and subject matter of the case. An ocular inspection report must be made within seven (7) days thereafter and such report shall form part of the record.

SEC. 11. Submission of Position Papers – (a) The Local Board shall direct the parties to submit simultaneously their verified position papers with supporting documents and affidavits, if any, on a date set within fifteen (15) days from the date of termination of the preliminary conference.

(b) No additional evidence nor amendment of petition shall be allowed after the filing of position papers, unless with leave of the Local Board.

(c) The position papers of the parties shall cover only those claims and causes of action stated in the petition or amended petition, accompanied by all supporting documents, including the judicial affidavits of witnesses, which shall be considered as their direct testimony.

(d) Within ten (10) days from receipt of the position paper of the parties, a reply may be filed. The reply shall not allege and/or prove facts and any cause(s) of action not referred to or included in the original or amended petition or answer or raised in the position paper.

SEC. 12. Clarificatory hearings – Immediately after the submission by the parties of their position paper or reply, as the case may be, the Local Board shall, *motu proprio*, determine whether there is a need for a hearing or clarificatory conference. At this state, he/she may, at his/her discretion and for the purpose of making such determination, ask clarificatory questions to further elicit facts or information, including but not limited to the subpoena of relevant documentary evidence, if any, from any party or witness.

SEC. 13. Submission of Case for Decision – Upon the submission by the parties of their position papers or replies, or the lapse of the period to submit the same, the case shall be deemed submitted for decision unless the Local Board calls for a hearing or clarificatory conference in accordance with the preceding section of this Rule, in which case, notice of hearing or clarificatory conference shall be immediately sent to parties. Upon termination of the said hearing or conference, the case is deemed submitted for decision.

SEC. 14. Motion for Reconsideration – Within the period for perfecting an appeal from the decision, resolution or final order of the Local Board, the aggrieved party may file a motion for reconsideration, after serving the adverse party with a copy thereof: Provided, That only one such motion shall be allowed.

The adverse party may, within ten (10) days from receipt of a copy of the Motion for Reconsideration, file an Opposition thereto. Failure to do so shall render the motion deemed submitted for resolution.

SEC. 15. Effect of Appeal on Collection of Taxes – In accordance with the provisions of Section 231 of R.A. 7160, an appeal on assessment of real property made under the provisions Section 2, Title Two, Book II of R.A. 7160 shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the provincial or city assessor, or municipal assessor in the Metropolitan Manila Area, as the case may be. However, payment of the same taxes by appellant, is not a condition precedent to the hearing of the appeal by the Local Board concerned, provided the petitioner shall post an appropriate surety.

RULE V

LEGAL FEES PAYABLE TO THE LOCAL BOARD OF ASSESSMENT APPEALS

SEC. 1. Legal Fees – No appeal to the Local Board of Assessment Appeals shall be considered filed unless the following fees are paid to the Local Treasurer of the Local Government Unit (LGU):

(a) Filing Fees – The filing fees shall be in accordance with the following table:

AMOUNT OF DISPUTED REALTY TAX
ASSESSMENT INVOLVED

CORRESPONDING
FILING FEES DUE

Less than P50,000.00

P 300.00

P50,000.00 or more but less than P200,000.00

450.00

P200,000.00 or more but less than P400,000.00

600.00

P400,000.00 or more but less than P600,000.00

800.00

P600,000.00 or more but less than P800,000.00

1,000.00

P800,000.00 or more but less than P1,000,000.00

1,200.00

P1,000,000.00 or more but less than P2,000,000.00

2,100.00

P2,000,000.00 or more but less than P3,000,000.00

3,000.00

P3,000,000.00 or more but less than P4,000,000.00

3,900.00

P4,000,000.00 or more but less than P5,000,000.00

4,800.00

P5,000,000.00 or more but less than P6,000,000.00

5,700.00

P6,000,000.00 or more but less than P7,000,000.00

6,600.00

P7,000,000.00 or more but less than P8,000,000.00

8,400.00

P8,000,000.00 or more but less than P9,000,000.00

9,300.00

P9,000,000.00 or more but less than P10,000,000.00

10,200.00

P10,000,000.00 or more

P10,200.00 for the first P10,000,000 plus P100 for every P100,000.00, or fraction thereof, in excess of P10,000,000. In no case, however, shall the total fees exceed P12,000.00 per case.

(b) Legal Research Fund (LRF) – In accordance with Sec. 4 of R.A. 3870, as amended, the additional amount of one percent (1%) of the applicable filing fees imposed under the immediately preceding section, but not lower than ten pesos (P10.00) in each case, shall be collected as Legal Research Fund for the benefit of the University of the Philippines Law Center (UP Law Center).

RULE VI

JURISDICTION, COMPOSITION, FUNCTIONS

CENTRAL BOARD OF ASSESSMENT APPEALS

SEC. 1. Jurisdiction of the Central Board – It shall have exclusive jurisdiction to hear and decide all appeals from the decisions, resolutions and final orders of the Local Boards.

SEC. 2. Composition of the Central Board – It shall be composed of a chairperson and two (2) commissioners-members to be appointed by the President, who shall serve for a term of seven (7) years, without reappointment. Of those first appointed, the chairman shall hold office for seven (7) years, one member for five (5) years and the other member for three (3) years. Appointment to any vacancy shall be only for the unexpired portion of the term of the predecessor. In no case shall any member be appointed or designated in a temporary or acting capacity. The chairman and members of the Central Board shall be Filipino citizens, at least forty (40) years old at the time of their appointment, and members of the Bar or Certified Public Accountants for at least ten (10) years immediately preceding their appointment. The chairman of the Central Board shall have a salary grade equivalent to the rank of Director III under the Salary Standardization Law exclusive of allowances and other emoluments. The members of the Central Board shall have the salary grade equivalent to the rank of Director II under the Salary Standardization Law exclusive of allowances and other emoluments.

In the performance of its powers and duties, the Central Board may establish and organize staffs, offices, units, prescribe the titles, functions and duties of their members and adopt its own rules and regulations.

SEC. 3. Quorum and Functions – A majority of the members of the Central Board shall constitute a quorum to decide any matter before it relative to its adjudicatory functions and rule-making power affecting its administration and operations, and the vote of the majority of its members shall be necessary to promulgate a decision, resolution or final order.

SEC. 4. The Chairperson – The Chairperson shall preside over all sessions of the Central Board. In case of the effective absence or incapacity of the Chairperson, either of the two Commissioners-Members shall be the Acting Chairperson. The Chairperson and the Board Members, aided by the Administrative Officer V, shall have administrative supervision over the CENTRAL BOARD and its Field Offices.

The Central Board shall take full control of the entire proceedings of every case called and presided by them.

SEC. 5. Dissenting Opinion – Should any member of the Central Board indicate his/her intention to write a dissenting opinion, he/she may file the same within the period prescribed for deciding or resolving the appeal;

otherwise, such written dissenting opinion shall not be considered part of the records of the case.

SEC. 6. Inhibition – No motion to inhibit the entire Central Board shall be entertained. However, any Commissioner-Member may inhibit himself/herself from the consideration and resolution of any case or matter before the Central Board and shall so state in writing the legal or justifiable grounds therefor.

SEC. 7. Hearing Officers – There shall be Hearing Officers to be appointed by the Central Board of Assessment Appeals pursuant to civil services laws, rules and regulations, one each for Luzon, Visayas and Mindanao, who shall hold office in Manila, Cebu City and Cagayan de Oro City, respectively, and who shall serve for a term of six (6) years, without reappointment until their successors have been appointed and qualified. The Hearing Officers shall have the same qualifications as those of Judges of the Municipal Trial Courts. The Hearing Officers shall have the salary grade equivalent to the rank of Director I under the Salary Standardization Law exclusive of allowances and other emoluments.

The Hearing Officers, as may be directed by the Central Board, shall try and receive evidence on the appealed cases. In the performance of their duties, the Hearing Officers shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue subpoena and subpoena duces tecum.

SEC. 8. The Hearing Officers shall take full control and personally conduct the hearings or clarificatory conference and may ask questions for the purpose of clarifying points of law or facts involved in the case. The Hearing Officers may allow the presentation of testimonial evidence with right of cross-examination by the opposing party and shall limit the presentation of evidence to matters relevant to the issue before him/her and necessary for a just and speedy disposition of the case.

SEC. 9. Inhibition – A hearing officer may voluntarily inhibit himself/herself from the resolution of a case and shall so state in writing the legal justifications therefor. Upon motion of a party, either on the ground of relationship within the fourth civil degree of consanguinity or affinity with the adverse party or counsel, or on question of partially or other justifiable grounds, the hearing officer may inhibit himself/herself from further hearing and making recommendations for the disposition of the case. Such motion shall be resolved by the Central Board within five (5) days from filing thereof. An order denying or granting a motion for inhibition is inappealable.

RULE VII

PROCEDURE BEFORE THE

CENTRAL BOARD OF ASSESSMENT APPEALS

SEC. 1. How Appeal is Taken – An appeal to the Central Board shall be taken by filing a Notice of Appeal and the Appeal itself with the Local Board which rendered the decision, resolution or final order appealed from. At the same time, five (5) legibly typewritten or printed copies of the Notice of Appeal and the Appeal shall be filed with the Central Board's main headquarters in Manila or the latter's field office in the area where the property involved is located, after serving copies thereto to the adverse party or his counsel.

A petition is a pleading alleging the cause or causes of action of the petitioner. The names and addresses of the petitioner/s and respondent/s must be stated in the complaint or petition. It shall be signed under oath by the petitioner, with a declaration of non-forum shopping.

No amendment pleading be allowed unless with leave of the Central Board. Provided further that amended pleading shall be filed before the submission of the position paper.

SEC. 2. Requisites for Perfection of Appeal – The appeal shall: (a) state the date the appellant received the

appealed decision, resolution or final order; (b) be verified by the appellant himself; (c) be in the form of a memorandum of appeal which shall state the grounds relied upon and the arguments in support thereof, and the relief prayed for; and (c) be accompanied by: (1) a certificate of non-forum shopping; (2) proof of service upon the adverse party; and (3) proof of payment of the required legal fees laid down under Rule XI hereof.

The filing of an appeal without complying with all the requisites aforesaid shall not be considered, however, it will not stop the running of the period for perfecting an appeal.

SEC. 3. Caption and Title – the party appealing to the Central Board shall be called the “Petitioner-Appellant” or “Respondent-Appellant”, as the case may be, and the opposing party shall be called the “Respondent-Appellee” or “Petitioner-Appellee”, as the case may be. The full names of all the parties in interest, whether natural or juridical persons or entities authorized by law, shall be stated in the caption of the petition and other pleadings filed before the Central Board.

Upon receipt of the appeal, the Secretary of the Central Board or the Records Officer at the field offices as the case may be shall docket and assign the same with a case number. Appealed cases shall be consecutively numbered in the order of receipt. The case numbers for appeals coming from Luzon area shall be preceded by “L-“, those for appeals coming from the Visayas area, “V-“, and those appeals coming from the Mindanao area, “M-“. The parties shall place the case number so assigned on all subsequent pleadings filed relative thereto.

SEC. 4. When to File Answer or Comment – The Respondent-Appellee may, within fifteen (15) days from his receipt of a copy of the appeal, file his answer to or comment on the appeal, in five (5) legibly typewritten or printed copies, with the main headquarters of the Central Board or the latter’s field office in the area where the property involved is located, after serving copies thereof to the adverse party or his counsel.

SEC. 5. Transmittal of Records on Appeal From Local Boards – Within ten (10) days from receipt of the Notice of Appeal, the Local Board which rendered the decision, resolution or order appealed from, shall transmit the complete original records of the case on appeal, together with the transcript of stenographic notes, if any, to the main headquarters of the Central Board or the latter’s field office in the area where the property involved is located. The said records, with pages consecutively numbered from the earliest document to the latest, shall be accompanied by a certificate to the effect that the same constitute the original and complete records of the case involved.

SEC. 6. Nature of Proceedings – The proceedings before the Central Board shall be non-litigious in nature. Subject to the requirements of due process, the technicalities of law and procedure and the rules obtaining in the courts of law shall not strictly apply thereto. The Central Board or the Hearing Officer may avail himself/herself of all reasonable means to ascertain in the facts of the controversy speedily, including ocular inspection and examination of well-informed persons as expert witness(es).

SEC. 7. Technical Rules – The rules of procedure and evidence prevailing in courts of law and equity shall not be controlling and the Central Board shall use every and all reasonable means to ascertain the facts in each case speedily and objectively, without regard to technicalities of law or procedure, all in the interest of due process. In any proceeding before the Central Board, the parties may be represented by legal counsel but it shall be the duty of the Chairperson, any Presiding Commissioner-Member or Hearing Officer to exercise complete control of the proceedings at all stages.

SEC. 8. Issuance of Summons – Within seven (7) days from receipt of the answer or after the lapse of period to file an answer or comment, the Hearing Officer shall issue the required summons and shall specify the date, time and place of the preliminary conference.

SEC. 9. Service of Summons. – Summons shall be served personally upon the parties by a duly authorized Central Board personnel within two (2) days from his/her receipt thereof, or by registered mail, or by courier authorized by the Central Board: Provided that, in special circumstances, service of summons may be effected in accordance with the pertinent provisions of the Rules of Court.

The Central Board personnel serving the summons shall submit his/her return within two (2) days from date of service thereof, stating legibly in his/her return his/her name, the names of the persons served and the date of receipt, which return shall be immediately attached to the records and shall be part thereof. If no service was effected, the reason thereof shall be stated in the return.

In case of service by registered mail or by courier authorized by the Central Board, the names of the addressees and the dates of receipt of the summons shall be written in the return card or in the proof of service issued by the private courier. If no service was effected, the reason thereof shall be so stated.

SEC. 10. Proof and Completeness of Service. – The return is a prima facie proof of the facts indicated therein. Service by registered mail or by courier authorized by the Central Board is complete upon receipt by the addressee or his/her agent. If the addressee fails to claim his/her mail from the post office within five (5) days from the date of first notice of the postmaster, service shall take effect after such time.

SEC. 11. Prohibited Pleadings and Motions. – The following pleadings and motions shall not be allowed and acted upon:

- (a) Motion to dismiss the petition except on the ground of lack of jurisdiction over the subject matter, improper venue, res judicata, prescription and forum shopping;
- (b) Motion for reconsideration of any decision or any order of the Local Board;
- (c) Appeal from any interlocutory order of the LBAA, such as but not limited to, an order:
 - (1) denying a motion to dismiss;
 - (2) denying a motion to inhibit;
- (d) Such other pleadings, motions and petitions of similar nature intended to circumvent above provisions.

SEC. 12. Motion to Dismiss. – Before the date set for the preliminary conference, the respondent may file a motion to dismiss on grounds provided in paragraph (a) of the preceding Section. Such motion shall be acted upon by the Central Board before the issuance of an order requiring the submission of position paper. An order denying the motion to dismiss, or suspending its resolution until the final determination of the case, is not appealable.

No motion to dismiss shall be allowed or entertained after the lapse of the period provided in the preceding paragraph.

SEC. 13. Authority to Bind Party. – Counsel or other authorized representatives of parties shall have authority to bind their clients in all matters of procedure; but they cannot, without a special power of attorney or express consent, enter into a compromise agreement with the opposing party in full or partial discharge of a client's claim.

SEC. 14. Preliminary Conference. - The Hearing Officer after having received the records from the Local Board shall call the case for a Preliminary Conference for the purpose of:

- 1) a possible settlement upon a fair compromise;
- 2) determining the real parties;
- 3) determining the necessity of amending the complaint and including all causes of action;
- 4) defining and simplifying the issues in the case;
- 5) entering into admissions or stipulations of facts;
- 6) listing of witnesses and nature of their testimonies as well as number and dates of hearings; and

7) threshing out all other preliminary matters.

Any agreement or compromise entered into by the parties whether in partial or full settlement of the dispute shall be reduced into writing and signed by the parties' authorized representatives and their counsels.

A compromise agreement shall be subject to the approval of the Central Board. Once approved, it shall be final and binding upon the parties and shall have the force and effect of a judgment.

(b) Non-Appearance of Parties. – The non-appearance of the petitioner during two (2) settings for preliminary conference scheduled in the summons, despite due notice thereof, shall be a ground for the dismissal of the case without prejudice.

In case of non-appearance of the respondent during the first scheduled conference, the second conference shall be scheduled. If the respondent still fails to appear at the second conference despite being duly served with summons, they shall be considered to have waived their right to file position paper. The hearing officer shall immediately terminate the conference and direct the petitioner to file a verified position paper and submit evidence in support of their causes of action and thereupon render decision on the basis of the evidence on record.

SEC. 15. Ocular Inspection. – The Central Board, any Commissioner-Member or Hearing Officer may, at any time during working hours and in the presence of both parties, conduct an ocular inspection on the subject property, building, place or premises, machinery, equipment or any object therein, and ask any person, as the case may be, for any information or data concerning any matter or question relative to the object of the petition.

The Hearing Officer shall submit the ocular inspection report to the Central Board within seven (7) days from the conduct thereof.

SEC. 16. Clarificatory hearings. – Immediately after the submission by the parties of their position paper or reply, as the case may be, the Central Board or Hearing Officer shall, *motu proprio*, determine whether there is a need for a hearing or clarificatory conference. At this stage, he/she may, at his/her discretion and for the purpose of making such determination, ask clarificatory questions to further elicit facts or information, including but not limited to the subpoena of relevant documentary evidence, if any, from any party or witness.

a) Non-Appearance of Parties, and Postponement of Hearings and Clarificatory Conferences. – The parties and their counsels appearing before the Central Board or Hearing Officer shall be prepared for continuous hearing or clarificatory conference. No postponement or continuance shall be allowed by the Central Board/Hearing Officer, except upon meritorious grounds and subject to the requirement of expeditious disposition of cases. The hearing or clarificatory conference shall be terminated within thirty (30) calendar days from the date of the initial clarificatory conference.

(b) The Hearing Officer shall make a written summary of the proceedings, including the substance of the evidence presented, in consultation with the parties. The written summary shall be signed by the parties and shall form part of the records. (9a)

(c) In case of non-appearance of any of the parties during the hearing or clarificatory conference despite due notice, proceedings shall be conducted *ex-parte*. Thereafter, the case shall be deemed submitted for decision.

SEC. 17. Submission of Position Papers and Reply- (a) Subject to Section 12 of this Rule. - The Central Board or Hearing Officer shall direct the parties to submit simultaneously their verified position papers with supporting documents and affidavits, if any, on a date set within fifteen (15) days from the date of termination of the preliminary conference. Further, the parties shall submit both a soft copy (pdf and word format) and hard copy of their position papers.

(b) No additional evidence nor amendment of petition shall be allowed after the filing of position papers, unless

with leave of the Central Board.

(c) The position papers of the parties shall cover only those claims and causes of action stated in the petition or amended petition, accompanied by all supporting documents, including the judicial affidavits of witnesses, which shall be considered as their direct testimony.

(d) Within ten (10) days from receipt of the position paper of the parties, a reply may be filed. The reply shall not allege and/or prove facts and any cause(s) of action not referred to or included in the original or amended petition or answer raised in the position paper.

SEC. 18. Submission of Case for Decision. – Upon the submission by the parties of their position papers or replies, or the lapse of the period to submit the same, the case shall be deemed submitted for decision unless the Central Board/Hearing Officer calls for a hearing or clarificatory conference in accordance with Section 16 of this Rule, in which case, notice of hearing or clarificatory conference shall be immediately sent to parties. Upon termination of the said hearing or conference, the case is deemed submitted for decision.

SEC. 19. Service of Notices, Resolutions, Orders and Decisions. – The service of Notices, Resolutions, orders and decisions of the Central Board shall be in accordance with the provision provided under Section 6 Rule VI.

SEC. 20. Period to Decide – As far as practicable, the Central Board shall decide cases brought before it on appeal within ninety (90) days from submission thereof.

SEC. 21. Contents of Decisions of the Central Board – The decisions, resolutions or final orders of the Central Board shall be based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

The decisions and orders of the Central Board shall be clear and concise and shall include a brief statement of the: (a) facts of the case; (b) issues involved; (c) applicable laws or rules; (d) conclusions and the reasons thereof; and (e) specific remedy or relief granted.

SEC. 22. Motion for Reconsideration – Within fifteen (15) days upon receipt of the decision, resolution or final order of the Central Board, the aggrieved party may file a motion for reconsideration, after serving the adverse party with a copy thereof: Provided, That only one such motion shall be allowed.

SEC. 23. Opposition to Motion for Reconsideration – The adverse party may, within ten (10) days from receipt of a copy of the Motion for Reconsideration, file an Opposition thereto. Failure to do so shall render the motion deemed submitted for resolution.

SEC. 24. 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 Central Board, after furnishing a copy thereof to the adverse party. The Central Board, upon receipt of such withdrawal, shall enter a memorandum thereof upon the docket of the case. The parties shall forthwith be advised in writing by the Central Board of such withdrawal. No further proceedings shall be taken on the appeal, the withdrawal having the same effect as that of dismissal of the appeal.

SEC. 25. Finality of the Decision or Order and Issuance of Certificate of Finality – If no Motion for Reconsideration is filed within the time provided under Section 23 of this Rule, the decision or order of the Central Board shall become final and executory.

(b) Certificate of Finality. Upon expiration of the period provided in the preceding paragraph, the Central Board shall issue a certificate of finality. In the absence of return cards, certifications from the post office or courier authorized by the Commission or other proofs of service to the parties, the Board may issue a certificate of finality

after sixty (60) calendar days from date of mailing.

SEC. 26. Entry of Judgment – The decisions, resolutions or orders of the Central Board shall be entered in the Book of Entries of Decisions as soon as they become final. Each entry shall be signed by the Secretary of the Central Board with a notation when such decision, resolution or order has become final and executory.

Thereafter, the Secretary of the Central Board shall notify in writing the parties concerned of such entries of judgment, quoting the dispositive portions thereof and specifying the respective dates when they become final.

RULE VIII

EXECUTION PROCEEDINGS

SEC. 1. Execution upon Finality of Decision or Order. - (a) A writ of execution may be issued *motu proprio* or on motion, upon a decision or order that has become final and executory.

SEC. 2. Execution by Motion or by Independent Action. - A decision or order may be executed on motion within five (5) years from the date it becomes final and executory. After the lapse of such period, the judgment shall become dormant, and may only be enforced by an independent action before the Board and within a period of ten (10) years from date of its finality.

SEC. 3. Effect of Petition for Certiorari on Execution. - A petition for certiorari with the Court of Tax Appeals or the Supreme Court shall not stay the execution of the assailed decision unless a restraining order is issued by said courts.

SEC. 4. Issuance, Contents and Effectivity of a Writ of Execution. - The writ of execution shall be issued in the of the Republic of the Philippines signed by the Commissioner-Members of the Central Board, and must contain the complete name of the party, whether natural or juridical, against whom the writ of execution was issued, the dispositive portion thereof, the amount, if any, to be demanded, and to be collected from the losing party or any other person required by law to obey the same.

A writ of execution shall be effective for a period of five (5) years from date of entry of judgment or issuance of certificate of finality. In case of partial satisfaction of judgment during the lifetime of the writ, the prevailing party must submit a manifestation/report reflecting the compliance or amount collected and the remaining balance as the case may be.

SEC. 5. Execution of Writ of Execution. – (a) In executing a decision, resolution or order, the Sheriff, or an authorized officer designated by the Central Board shall serve the writ within three (3) days from receipt thereof.

In the absence of applicable rules, the Rules of Court, as amended, shall be applied in a suppletory manner.

(b) Sheriff/Authorized Officer's Return and Report. - The writ of execution shall be returned to the Central Board immediately after the compliance or full satisfaction of the judgment award. In case of partial or non-satisfaction of the judgment, the sheriff or the authorized officer shall submit a report updating the Central Board on the status of the enforcement thereof, not later than thirty (30) days from receipt of such writ and every thirty (30) days thereafter during the lifetime of the writ unless fully satisfied.

The parties shall be furnished a copy of the report. Failure to submit the report or return required under preceding Section of this Rule within the stated period maybe a ground for citing the officer or party concerned for contempt.

SEC. 6. Manner of Execution of Monetary Judgment. - (a) Upon the issuance of a writ of execution by the Central Board, the authorized Central Board personnel shall immediately furnish the parties with a copy thereof by

registered mail or by courier authorized by the Central Board and enforce the judgment in the following order:

- (1) Cash bond
 - (2) Bank deposits
 - 3) Surety bond
 - (4) Should the cash bond or surety bond be insufficient, the Central Board shall execute the monetary judgment by levying on the personal property, and if insufficient, the real property of the losing party not exempt from execution sufficient to cover the judgment award, which may be disposed of for value at a public auction to the highest bidder.
 - (5) If the losing party has no properties or his/her properties are insufficient and the bonding company refuses to comply with the writ of execution, the Board shall proceed to levy on the personal property, and if insufficient, the real property of the bonding company, without prejudice to contempt proceedings against its president, officers or authorized representatives.
- (b) If the bonding company refuses to pay or the bank holding the cash deposit of the losing party refuses to release the garnished amount despite the order or pertinent processes issued by the Central Board, the president or the responsible officers or authorized representatives of the said bonding company or the bank who resisted or caused its non-compliance shall be either cited for contempt, or held liable for resistance and disobedience to a person in authority or the agents of such person as provided under the pertinent provision of the Revised Penal Code and other applicable laws, rules and regulations.

For this purpose, the Central Board may issue an order directing the authorized personnel to request the assistance of law enforcement agencies to ensure compliance with the writ of execution, orders or processes.

(c) Proceeds of execution shall be deposited with the Cashier of the concerned party, or with an authorized depository bank.

SEC. 7. Execution in case of Dissolution of Party. - Where a party dissolves after the entry of judgment or issuance of certificate of finality, execution thereon may issue or one already issued may be enforced in accordance with the applicable provisions of the Rules of Court.

The authorized personnel/records officer shall submit to the Board a report before and after the sale.

SEC. 8. Third Party Claim. - (a) If the property levied is claimed by any person other than the losing party, such person may file a third party claim not later than five (5) days from the last day of posting or publication of the notice of execution sale, otherwise the claim shall be forever barred. Such third party claim must comply with the following requirements:

- (1) An affidavit stating title to property or right to the possession thereof with supporting evidence;
- (2) Posting of a cash or surety bond equivalent to the amount of the claim or judgment award;
- (3) In case of real property, posting of a refundable cash deposit of Twenty Thousand Pesos (P20,000.00) for the payment of republication of notice of auction sale; and
- (4) Payment of prevailing filing fee.

The Central Board may require the posting of additional bond upon proof that the bond is insufficient.

(b) Where Filed. – The third party claim shall be filed with the Central Board with proof of service of copies thereof to the prevailing party.

(c) Effect of Filing. – The filing of a third party claim that has complied with the requirements set forth under the preceding paragraph of this Section shall automatically suspend the proceedings with respect to the execution of the properties subject of the third party claim.

Upon approval of the bond, the Central Board shall issue an order releasing the levied property or a part thereof subject of the claim unless the prevailing party posts a counter bond in an amount not less than the value of the levied property.

(d) Proceedings. – The propriety of the third party claim shall be resolved within ten (10) working days from submission of the claim for resolution.

Pending resolution thereof, execution shall proceed against all other properties not subject of the third party claim.

SEC. 9. Effect of Reversal during Execution Proceedings. – In case of total or partial reversal of judgment by the Court of Tax Appeals, the execution proceedings shall be suspended insofar as the reversal is concerned notwithstanding the pendency of a motion for reconsideration on such judgment.

However, where the judgment of the Court of Tax Appeals is reversed by the Supreme Court, execution proceedings shall commence upon presentation of certified true copy of the decision and entry of judgment.

SEC. 10. Examination of Losing Party when Judgment Unsatisfied. – When the return of a writ of execution issued against the property of a losing party shows that the judgment remains unsatisfied, in whole or in part, the prevailing party, at any time after such return is made, shall be entitled to an order from the Central Board which rendered the said judgment, requiring such losing party to appear before the Central Board and be examined concerning his/her property and income, at a specified time and place; and proceedings may thereupon be had for the application of the property and income of the losing party towards the satisfaction of the judgment.

SEC. 11. Enforcement of Attendance and Conduct of Examination. – A party or other person may be compelled, by an order of subpoena, to attend before the Central Board to testify as provided in the preceding section (examination of losing party's property/income). Failure to obey such order or subpoena or to be sworn and subscribe, or to answer as a witness, may be punished for contempt.

Examinations shall not be unduly prolonged, but the proceedings may be adjourned from time to time, until the same are completed. All examinations and answers before the Central Board must be under oath, and when a corporation or other juridical entity answers, it must be on the oath of an authorized officer or agent thereof.

RULE IX

EXTRAORDINARY REMEDIES

SEC. 1. Verified Petition. – A party aggrieved by any order or resolution of the Central Board including those issued during execution proceedings may file a verified petition to annul or modify such order or resolution. The petition may be accompanied by an application for the issuance of a temporary restraining order and/or writ of preliminary or permanent injunction to enjoin the Central Board, or any person acting under his/her authority, to desist from enforcing said resolution or order.

SEC. 2. Grounds. – The petition filed under this Rule may be entertained only if there is no appeal or any other plain, speedy and adequate remedy in the ordinary course of law, and based on any of the following grounds:

- (a) If there is prima facie evidence of abuse of discretion on the part of the Board;
- (b) If serious errors in the findings of facts are raised which, if not corrected, would cause grave or irreparable damage or injury to the petitioner;
- (c) If a party by fraud, accident, mistake or excusable negligence has been prevented from taking an appeal;
- (d) If made purely on questions of law; and
- (e) If the order or resolution will cause injustice if not rectified.

SEC. 3. When and Where Filed. – Not later than ten (10) calendar days from receipt of the order or resolution of

the Central Board, the aggrieved party may file a petition with the Court of Tax Appeals furnishing a copy thereof to the adverse party.

SEC. 4. Requisites of the Petition. – The petition filed under this Rule shall:

- (a) be accompanied by a clear original or certified true copy of the order or resolution assailed, together with clear copies of documents relevant or related to the said order or resolution for the proper understanding of the issue/s involved;
- (b) contain the appeal docket number;
- (c) state the material date showing the timeliness of the petition;
- (d) be verified by the petitioner himself/herself in accordance with Section 4, Rule 7 of the Rules of Court, as amended;
- (e) be in the form of a memorandum which shall state the ground/s relied upon, the argument/s in support thereof and the reliefs prayed for;
- (f) be in five (5) legibly written or printed copies; and
- (g) be accompanied by:
 - (i) certificate of non-forum shopping;
 - (ii) proof of service upon the other party/ies and the Central Board who issued the order or resolution being assailed or questioned; and
 - (iii) proof of payment of the required fees.

RULE X

CONTEMPT

SEC. 1. Direct Contempt. – The Chairperson or any Commissioner-Member or Hearing Officer may summarily adjudge guilty of direct contempt any person committing any act of misbehavior in the presence of or so near the Chairperson or any Commissioner-Member or Hearing Officer as to obstruct or interrupt the proceedings before the same, including disrespect toward said officials, offensive acts toward others, or refusal to be sworn or to answer as a witness or to subscribe to an affidavit or deposition when lawfully required to do so. If the offense is committed against the Commission or any member thereof, the same shall be punished by a fine not exceeding Five Thousand Pesos (P5,000.00) or imprisonment not exceeding five (5) days, or both; and, if the offense is committed against any Hearing Officer, the same shall be punished by a fine not exceeding One Thousand Pesos (P1,000.00) or imprisonment not exceeding one (1) day or both.

Any person adjudged guilty of direct contempt by a Hearing Officer may, within a period of five (5) calendar days from notice of the judgment, appeal the same to the Central Board and the execution of said judgment shall be suspended pending resolution of the appeal upon the filing by said person of a bond on condition that he will abide by and perform the judgment should the appeal be decided against him/her. A judgment of the Board on direct contempt shall immediately be executory and unappealable.

SEC. 2. Indirect Contempt. – (a) The Central Board or any Hearing Officer may cite any person for indirect contempt and impose the appropriate penalty under the following grounds:

- (i) Misbehavior of any officer or employee in the performance of his/her official duties or in his/her official transaction;
- (ii) Disobedience of, or resistance to, a lawful writ, or order or decision;
- (iii) Any abuse of, or any unlawful interference with the processes or proceedings not constituting direct contempt;
- (iv) Any improper conduct tending, directly or indirectly, to impede, obstruct or degrade the administration of justice;

- (v) Assuming to be an attorney or a representative of party without authority;
- (vi) Failure to obey a subpoena duly served; or
- (vii) Other grounds analogous to the foregoing.

(b) Where charge to be filed. – If the charge for indirect contempt is committed against the Central Board, the charge may be filed with the Central Board. When such contempt is committed against the Hearing Officer, the charge may be filed with the Field Office subject to appeal to the Central Board in the same manner as provided in Section 1 of this Rule.

(c) How proceedings commenced. – Proceedings for indirect contempt may be initiated *motu proprio* by the Central Board or any Hearing Officer by an order or any other formal charge requiring the respondent to show cause why he/she should not be punished or contempt.

In all other cases, a charge for indirect contempt shall be commenced by a verified petition with supporting particulars and certified true copies of documents or papers involved therein, and upon full compliance with the requirements for filing initiatory pleadings in the Central Board. If the contempt charges arose out of or is related to a principal action pending in the Central Board, the petition for contempt shall allege that fact but said petition shall be consolidated, heard, and decided separately, unless the Board or Hearing Officer in its/his/her discretion, orders the consolidation of the contempt charge and the principal action for joint hearing and decision.

(d) Hearing. – On the date set for hearing, the Central Board shall proceed to investigate the charge and consider such comment, answer, defense or testimony as the respondent may make or offer. Failure to attend the scheduled hearing and to give a satisfactory explanation in writing to the Board will result in the waiver of the respondent to be present during the hearing.

(e) Punishment for indirect contempt. – If the respondent is adjudged guilty of indirect contempt committed against the Central Board or any member thereof, he/she may be punished by a fine of One Thousand Pesos (P1,000.00) per day for every act of indirect contempt; and, if the offense is committed against any Hearing Officer, the same may be punished by a fine of Five Hundred Pesos (P500.00) per day for every act of indirect contempt. Each day of defiance of, or disobedience to, or non-enforcement of a final order, resolution, decision, ruling, injunction, or processes, shall constitute an indirect contempt of the Board.

If the contempt consists of an omission to do an act which is within the power of the respondent to perform, the respondent shall, in addition, be made liable for damages as a consequence thereof. The damages shall be measured by the extent of the loss or injury sustained by the aggrieved party by reason of the acts or omissions of which the contempt is being prosecuted, and the costs of the proceedings, including payment of interest on damages.

(f) A writ of execution may be issued to enforce the decision imposing such fine and/or consequent damages as punishment for indirect contempt.

RULE XI LEGAL FEES PAYABLE TO THE CENTRAL BOARD OF ASSESSMENT APPEALS

SEC. 1. Legal Fees – No appeal to the Central Board shall be considered filed unless the following fees are paid to the Central Board:

(a) Filing Fees – For filing of an appeal from the decision, resolution or final order of the Local Board, including a petition for intervention, the filing fees shall be based on the following table:

AMOUNT OF DISPUTED REALTY TAX ASSESSMENT INVOLVED**CORRESPONDING FILING FEES DUE**

Less than P50,000.00

P 500.00

P50,000.00 or more but less than P200,000.00

P 1,000.00

P200,000.00 or more but less than P400,000.00

P 2,000.00

P400,000.00 or more but less than P600,000.00

P 3,000.00

P600,000.00 or more but less than P800,000.00

P 4,000.00

P800,000.00 or more but less than P1,000,000.00

P 5,000.00

P1,000,000.00 or more but less than P2,000,000.00

P 7,500.00

P2,000,000.00 or more but less than P3,000,000.00

P 10,000.00

P3,000,000.00 or more but less than P4,000,000.00

P 12,500.00

P4,000,000.00 or more but less than P5,000,000.00

P 15,000.00

P5,000,000.00 or more but less than P6,000,000.00

P 17,500.00

P6,000,000.00 or more but less than P7,000,000.00

P 20,000.00

P7,000,000.00 or more but less than P8,000,000.00

P 22,500.00

P8,000,000.00 or more but less than P9,000,000.00

P 25,000.00

P9,000,000.00 or more but less than P10,000,000.00

P 27,500.00

P10,000,000.00 or more

P30,000.00 for the first P10,000,000 plus P500 for every P500,000.00, or fraction thereof, in excess of P10,000,000. In no case, however, shall the total fees exceed P35,000.00 per case.

(b) Other fees. – In addition to the filing fee, the following shall be collected:

i) Records Maintenance Copies

- 1% of the filing fee

ii) Archival Fee

- 1% of the filing fee

iii) Certifications:

? Certified true copies of filed pleadings,
Orders, Decisions, Directives
and such other similar documents
submitted by the parties

- P200.00/document +
P10.00 in excess of 5 pages

? Certified true copies of Minutes -
and TSN of hearings

- P200.00/document +
P10.00 in excess of 5 pages

iv) Other fees:

1. Motion for extension of time to file answer

- P 500.00

2. Motion for postponement of hearing

- P 500.00

3. Motion for reconsideration of decision or order

- P 500.00

4. Direct contempt committed against:

? Commissioner

- P2,000.00

? Hearing Officer

- P1,000.00

5. Indirect contempt committed against:

? Commissioner

- P1,000.00

? Hearing Officer

- P 500.00

(c) Legal Research Fund (LRF) – In accordance with Sec. 4 of R.A. 3870, as amended, the additional amount of one percent (1%) of the applicable filing fees imposed under the immediately preceding section, but not lower than ten pesos (P10.00) in each case, shall be collected as Legal Research Fund for the benefit of the University of the Philippines Law Center (UP Law Center).

RULE XII

REPEAL AND EFFECTIVITY

SEC. 1. Repealing Clause. – All rules of procedure before the Local Boards of Assessment Appeals and/or the Central Board of Assessment Appeals heretofore existing are hereby repealed.

SEC. 2. Separability Clause – If, for any reason or reasons, any part of provisions of these Rules shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SEC. 3. Effectivity Clause – These Rules shall take effect fifteen (15) days after the filing of three (3) certified copies of these Rules with the University of the Philippines Law Center/Office of the National Administrative Register, or fifteen (15) days after complete publication of these Rules in a newspaper of general circulation and in the Official Gazette, whichever comes later.

DONE, in the City of Manila, Philippines, this 2nd day of May, in the year of our Lord, Two Thousand and Sixteen.

(SGD) MANUEL DE JESUS SIAYNGCO

Chairperson

(SGD) ROBERTO D. GEOTINA

Member

(SGD) THELMA A. MARIANO

Member

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.