

RULES OF PROCEDURE BEFORE THE LOCAL BOARDS OF ASSESSMENT APPEALS

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Pursuant to the provisions of Section 230, Chapter 3, Title Two, Book II of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the following rules of procedure governing proceedings before the Local Boards of Assessment Appeals on appeals by real property owners from the assessment and collection of real property taxes by the provincial or city assessors and treasurers, or municipal assessors and treasurers in the Metropolitan Manila Area, are hereby adopted and promulgated.

Rule I

Title and Construction

SECTION 1. Title - These Rules shall be known as the Rules of Procedure in the Local Boards of Assessment Appeals.

The "Local Board of Assessment Appeals" shall mean any of the Boards of Assessment Appeals in every province or city, including the municipalities comprising the Metropolitan Manila Area. Whenever the term "Local Board" is used in any part of these rules, it shall be held to mean the Provincial or City Board of Assessment Appeals or the Municipal Board of Assessment Appeals of any of the municipalities within the Metropolitan Manila Area.

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

Rule II

Local Boards of Assessment Appeals

SECTION 1. Composition - The Local Board of the province or city, or municipality within the Metropolitan Manila Area, shall be composed of the Registrar of Deeds, as Chairman, the provincial, city or municipal prosecutor and the provincial, city or municipal engineer, as Members, who shall serve as such in an ex officio capacity without additional compensation. In the absence of a provincial, city or municipal engineer, the district engineer shall serve as member of the Local Board. In the absence of a regular appointee, the officer performing the duties of the Register of Deeds, or of the provincial, city or municipal prosecutors or of the provincial, city or municipal engineer or district engineer, whether in an acting capacity or the duly designated officer-in-charge, shall act as Chairman or Member, respectively, of the said Local Board.

Section 2. Oath of Office – The chairman and members of the Local Board shall enter into the duties of their respective positions without need of appointment or special designation after taking the following oath:

“I, _____, after having been appointed to the position of _____ in the province, city, or municipality of _____, and now assuming my position as _____ of the Board of Assessment

Appeals of the province, city, or municipality of _____, hereby solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines; and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines; and that I will well and truly hear and determine all matters and issues between taxpayers and provincial or city assessor submitted for my decision, and that I impose this obligation upon myself voluntarily, without mental reservation or purpose of evasion.

"So help me God."

Signature

Subscribed and sworn to before me on this _____ day of _____, A.D. _____ at _____, Philippines.

Signature of Officer
Administering Oath

SECTION 3. Submission of Oath of Office - It shall be the duty of the Local Board Chairman and Members, by its Board Secretary, to furnish the Central Board of Assessment Appeals with a copy of their oaths of office and, whenever there is a change in the person occupying a particular position in the Local Board, to update the Local Board Roster of Membership on file in the Central Board.

Rule III

Role of the Central Board

SECTION 1. Supervision of Local Boards - The Central Board of Assessment Appeals shall exercise supervision over all Local Boards.

SECTION 2. Submission of Monthly Reports –The Local Board shall submit to the Central Board a monthly report of accomplishment which shall state, among others, the number of cases received and disposed of, the assessed values involved, and all ocular inspections conducted forevaluation, policy formulation, program coordination and statistical purposes.

Rule IV

Jurisdiction of Local Boards

SECTION 1. Jurisdiction - The Local Board shall have original jurisdiction to hear and decide appeals of owners/administrators of real property from the action of the Provincial or City Assessors, or the Municipal Assessors in the Metropolitan Manila Area, in the assessment of their real properties, and from the action of the Provincial or City Treasurers, or Municipal Treasurers in the Metropolitan Manila Area, regarding collection of real property taxes, special levies, or other real property taxes under Title Two, Book II of Republic Act No. 7160.

Rule V

Appeal to the Local Board

SECTION 1. Who May Appeal - Any owner or administrator of real property, or any person having legal interest therein, who is not satisfied with the action of the provincial, city or municipal assessor in the assessment of his property may appeal to the Local Board of Assessment Appeals of the province, city, or municipality within the

Metropolitan Manila Area, where the property is located. A real property taxpayer who is aggrieved by the decision, action or inaction of the provincial, city or municipal treasurer over excessive realty tax paid under protest, or on claim for refund of illegally or erroneously collected real property tax, including special levies on real property, may likewise appeal to the Local Board as provided in this Rule.

SECTION 2. Period of Appeal - (a) The owner, administrator or person who is not satisfied with the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Local Board concerned.

(b) Any real property taxpayer who is aggrieved by the decision, action or inaction of the provincial or city treasurer, or municipal treasurer within the Metropolitan Manila Area, on his written claim for refund or credit may appeal to the Local Board concerned as follows:

(1) If, within sixty (60) days from the date of receipt by the treasurer concerned of the written claim for refund or credit for tax paid under protest the treasurer concerned fails to make any decision thereon, the appeal may be made within sixty (60) days from the date of receipt by the treasurer concerned of the said written claim for refund or credit; or

(2) If, within sixty (60) days from the date of receipt by the treasurer concerned of the written claim for refund or credit for tax paid under protest the treasurer concerned denies the said claim, the appeal may be made within sixty (60) days from the date of receipt by the taxpayer concerned of the said treasurer's decision denying the said claim.

SECTION 3. Parties in the Local Board - The real property owner or person making the appeal shall be called the "Petitioner" and the Provincial or City Assessor or Treasurer, or the Municipal Assessor or Treasurer within the Metropolitan Manila Area, shall be called the "Respondent".

SECTION 4. What may be Appealed - Any action of the Provincial, City or Municipal Assessor in the assessment of real property, and any action or inaction of the Provincial or City Treasurer, or Municipal Treasurer, on taxpayer's claims for refund of taxes paid under protest, or on claims for reduction or adjustment of taxes paid or for tax credits on illegally or erroneously collected realty taxes and such other real property taxes or special levies under Title Two, Book II of Republic Act No. 7160, may be appealed to the Local Board concerned.

SECTION 5. Requisites of Appeal - The appeal shall be effected by filing, within the reglementary period, with the Local Board concerned a petition under oath which shall state the action of the provincial, city or municipal assessor or treasurer appealed from, the grounds relied upon, the arguments in support thereof, and the date the petitioner received the written notice of assessment or revised assessment or tax declaration with a written notice of assessment, and, in the case of an appeal from the action or inaction of the treasurer, the date when the petitioner received the decision of the treasurer denying the claim or protest, or the date the treasurer received the protest in writing showing the lapse of the 60-day period and without any decision from the treasurer concerned having been rendered. The appeal shall be filed in three (3) legible and typewritten copies, accompanied by three (3) copies of the written protest and decision of the treasurer concerned, or such other documents showing the lapse of the 60-day period without any decision from the treasurer concerned, and such affidavits or other documents in support of the appeal.

For this purpose, the Secretary of the Local Board may assist the petitioner in filing of the appeal for purposes of substantial compliance with the aforementioned requirements.

SECTION 6. Nature of Proceedings - The proceedings before the Local Board shall be conducted solely for the purpose of ascertaining the truth without necessarily adhering to the technical rules applicable in judicial

proceedings.

SECTION 7. Effect of Appeal on Collection of Taxes - An appeal shall not suspend the collection of the corresponding realty taxes on the real property subject of the appeal as assessed by the provincial, city or municipal assessor, without prejudice to subsequent adjustment depending upon the outcome of the appeal. An appeal may be entertained but the hearing thereof shall be deferred until the corresponding taxes due on the real property subject of the appeal shall have been paid under protest or the petitioner shall have given a surety bond, subject to the following conditions:

(1) the amount of the bond must not be less than the total realty taxes and penalties due as assessed by the assessor nor more than double said amount;

(2) the bond must be accompanied by a certification from the Insurance Commissioner (a) that the surety company is duly authorized to issue such bond; (b) that the surety bond is approved by and registered with said Commission; and (c) that the amount covered by the surety bond is within the writing capacity of the surety company; and

(3) the amount of the bond in excess of the surety company's writing capacity, if any, must be covered by Reinsurance Binder, in which case, a certification to this effect must likewise accompany the surety bond.

SECTION 8. Docket - Upon receipt by the Local Board Secretary of the appeal, the same shall be docketed and assigned a case number consecutively in the order of receipt. Docketing and other fees, which the Local Board may hereafter fix, shall be collected. Thereafter, the parties shall place the case number on all other related pleadings which may be filed.

SECTION 9. Quorum - A majority of the members of the Local Board shall constitute a quorum to decide any matter before said Board relative to its functions, and the vote or concurrence of a majority of the members constituting a quorum shall be necessary to promulgate a decision, order or resolution of the Local Board.

Rule VI

Decision

SECTION 1. Period to Decide - The Local Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The 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.

SECTION 2. Service of Decision to Parties – The Local Board Secretary shall furnish the parties to a case each with a copy of the decision of the Local Board. Where the parties are represented by counsel, service of the decision to party's counsel is deemed proper service to the party.

SECTION 3. Revision of Assessment - In case the Provincial or City Assessor concurs in the revision of the assessment, it shall be his duty to notify the petitioner of such fact using the form prescribed for the purpose.

Rule VII

Power and Duties of Local Boards

SECTION 1. Powers - In the exercise of its appellate jurisdiction, the Local Board shall have the power to summon witnesses, administer oaths, take depositions, and issue subpoena and subpoena duces tecum and conduct ocular inspections of the real properties in question

The Local Board may likewise prescribe filing, docketing, and other fees at such rates or amounts as it may deem just, proper and reasonable, consistent with the expenses, such as office supplies and services, that its local government unit may incur to serve the needs of every petitioner or appellant.

SECTION 2 Duties - The Local Board shall conduct hearings on all appealed cases and render decisions thereon within the periods prescribed by law. It shall likewise inform the Central Board of any new matter or issue not provided for in these rules, and submit to the latter such reports or informations as the Central Board may require from time to time.

Rule VIII

Appeals to the Central Board

SECTION 1. Period of Appeal; Where to Appeal; How Appeal Taken - Any party aggrieved by the decision, order or resolution of the Local Board may appeal to the Central Board within the period and in the manner prescribed under Rule IV of the Rules of Procedure before the Central Board of Assessment Appeals.

Rule IX

Duties of Local Board Secretary

SECTION 1. Record Books - The Local Board Secretary shall keep and maintain such books as are necessary for the recording of all papers, pleadings, decisions, orders, resolutions, proceedings and other documents filed before the Local Board.

SECTION 2. Receiving Stamps - It shall be the duty of the Local Board Secretary to see to it that all pleadings, motions, decisions, orders, resolutions and memoranda filed with the Local Board shall bear a stamp indicating the date of filing or rendition thereof.

SECTION 3. Record of Proceedings - The Local Board Secretary shall attend all meetings and hearings of the Local Board and take down or cause to be taken down the minutes of all proceedings.

SECTION 4. Service to Parties - The Local Board Secretary shall cause the prompt issuance and service of notices of hearings, summons, subpoena, orders, decisions, or resolutions promulgated by the Local Board to the parties concerned or their duly authorized representatives or counsels.

SECTION 5. Local Board Calendar - The Local Board Secretary shall keep and prepare the calendar of hearings and sessions of the Local Board.

SECTION 6. Issuance of Certified Copies - The Local Board Secretary shall prepare, upon request of any person, certified true copies of any decision, resolution, order and/or record of the proceedings before the Local Board, upon payment of the standard fees therefore. Provided, however, that the assessor or treasurer, or a pauper litigant as defined by law, shall be exempt from the payment of any fee for the copies of the requested documents

Rule X

Repeal and Effectivity

SECTION 1. Repeal - All existing rules and regulations inconsistent with these Rules are hereby repealed or modified accordingly.

SECTION 2. Effectivity - These rules of procedure shall take effect immediately upon approval.

Adopted: 02 Jan. 1996

(SGD.) MARGARITA G. MAGISTRADO

Chairman

(SGD.) ELEANOR A. SANTOS

Member

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