

LETTER OF INSTRUCTIONS NO. 707, June 11, 1978

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TO: The Secretary of Finance
The Secretary of Justice
The Secretary of Local Government and
Community Development

The Chairman, Commission on Audit
The Governor of Metropolitan Manila

WHEREAS, Presidential Decree Nos. 824 and 921 provided for a unified system of central planning for the four cities and thirteen municipalities comprising Metropolitan Manila, for a more effective and coordinated integration of services which would take into account separate municipal needs as one common problem;

WHEREAS, as a necessary consequence of integration, appeals from tax assessments of real properties located in the thirteen municipalities of Metropolitan Manila no longer fall under the jurisdiction of the Local Boards of Assessment Appeals of the provinces of Rizal and Bulacan;

WHEREAS, in view of the foregoing, and in consonance with the policy of the government to safeguard the interests of the taxpayers, it is deemed imperative to establish the proper procedures and venue for appeals from assessments made within the territorial jurisdiction of the thirteen municipalities of Metropolitan Manila;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order that:

- Effective immediately, the existing Local Boards of Assessment Appeals of the Treasury and Assessment Districts of Metropolitan Manila so designated under the provisions of Section 1 of Presidential Decree No. 921 shall have jurisdiction over appeals from real property assessments made by the Municipal Assessors of the thirteen municipalities of Metropolitan Manila, as indicated here-under:

DISTRICT

MUNICIPALITIES

DISTRICT CENTER

Second District Pasig, Marikina,
Mandaluyong and
San Juan QUEZON CITY

Third District Malabon, Navotas,
Valenzuela CALOOCAN CITY

Fourth District Makati, Parañaque
Las Piñas, Pateros
Muntinlupa and Taguig PASAY CITY

- Assessment appeals involving real properties within the cities off Manila, Quezon City, Pasay City and Caloocan City shall remain under the jurisdiction of their respective Local Boards of Assessment Appeals.

- Appeals from the Decisions of the aforesaid Local Boards of Assessment Appeals shall be made with the Central Board of Assessment Appeals in accordance with and in the manner prescribed under Section 36 of Presidential Decree No. 464, as amended.

Done in the City of Manila, this 11th day of June in the year of Our Lord, Nineteen Hundred and Seventy-Eight.

(Sgd.) FERDINAND E. MARCOS
President of the Philippine.

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