

[CBAA, January 02, 1996]

RULES OF PROCEDURE BEFORE THE CENTRAL BOARD OF ASSESSMENT APPEALS

Pursuant to Chapter 3, Title Two, Book II, of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Central Board of Assessment Appeals, hereby adopts and promulgates the following rules of procedure relative to all proceedings before this Board.

Rule I

Title and Construction; Applicability of Rules of Court; and Definition of Terms

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

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 real property assessment and collection of realty tax pursuant to the Local Government Code and other related assessment laws.

SECTION 3. Suppletory Application of the Rules of Court — In the absence of any applicable provision in these Rules, the pertinent provisions of the Revised Rules of Court of the Philippines may be applied in a suppletory character and effect in all proceedings before the Central Board of Assessment Appeals without strictly adhering to the technical rules of evidence.

SECTION 4. Definition of Terms — Whenever they appear in any part of these rules and in decisions, orders, and resolutions, the term "**Central Board**" shall be held to mean the Central Board of Assessment Appeals and the term "**Local Board**" shall be held to mean the Boards of Assessment Appeals of every province or city, including the municipalities within the Metropolitan Manila Area.

Rule II

Central Board of Assessment Appeals

SECTION 1. Composition — The Central Board shall be composed of a Chairman and two (2) Members, all of whom are appointed by the President for fixed terms as provided under the Local Government Code of 1991.

SECTION 2. Quorum — A majority of the members of the Central Board shall constitute a quorum to decide any matter before it relative to its rule-making power

and adjudicatory functions, and the vote or concurrence of a majority of the members constituting a quorum shall be necessary to promulgate a decision, resolution or order.

SECTION 3. Place of Office — The Central Board shall hold office at the EDCP Building, Bangko Sentral ng Pilipinas Complex, Roxas Blvd., Manila.

SECTION 4. Conduct of Business — The Central Board may, on its own, conduct hearings of any appealed cases on such date and at such time and place it may designate, taking into consideration the interest of the parties concerned.

SECTION 5. Supervision over Local Boards — The Central Board shall have supervision over the local boards and shall promulgate rules and regulations relative to their proceedings.

Rule III

Jurisdiction of the Central Board

SECTION 1. Appellate Jurisdiction — The Central Board shall have exclusive jurisdiction to hear and decide all appeals from the decisions, orders and resolutions of the Local Boards involving contested assessments of real properties, claims for tax refund and/or tax credits or overpayments of taxes.

Rule IV

Appeal

SECTION 1. What may be appealed — All decisions, resolutions, and orders of Local Boards in cases involving (1) contested assessments of real properties, (2) claims for refund of taxes overpaid and claims for tax credits, and (3) protests against special levies may be appealed to the Central Board of Assessment Appeals as prescribed herein.

SECTION 2. Who may appeal; when to appeal — Any party in a case before the Local Board who feels aggrieved by the decision, resolution or order of the said Local Board may, within thirty (30) days from and after receipt of the said decision, resolution or order, appeal to the Central Board.

SECTION 3. How appeal taken — An appeal shall be taken by filing a written notice of appeal, and the appeal itself, personally or by registered mail, with the Local Board which rendered the decision, resolution or order appealed from, or directly with the Central Board or with the latter's field office in the area where the real property in question is located, after serving a copy each of the notice of appeal and the appeal upon the adverse party or the latter's attorney. The appeal shall state clearly and distinctly the decision, resolution or order appealed from, the date when appellant received a copy thereof, the grounds relied upon, and the arguments in support thereof.

SECTION 4. Time to answer or comment — The appellee may, within ten (10) days from and after receipt of the appeal, file his answer or comment thereto after service of a copy of said answer/comment upon the appellant.

SECTION 5. Transmittal of Records and Appeal — Within ten (10) days from receipt of the notice of appeal or from receipt of the notice from the Central Board to the effect that an appeal has been filed, whichever comes first, the Local Board which rendered the decision or order appealed from shall transmit to the Central Board the complete original records of the case, together with transcripts of stenographic notes, if any. The records, with pages duly numbered from the earliest document to the latest, shall be accompanied by a certification to the effect that the same constitute the original and complete records of the case involved.

SECTION 6. Docket and Docketing Fee — Upon receipt of the appeal, the Secretary of the Central Board shall docket and assign the same with a case number consecutively in the order of receipt. Appeals coming from the Luzon area shall be numbered "L-____"; those from Visayas area, "V-____"; and those from Mindanao area, "M-____". The parties shall place the case number so assigned on all subsequent pleadings filed relative thereto.

No appeal before the Central Board shall be considered filed unless the corresponding docketing fee, in legal tender or in postal money order made payable to the Central Board, is paid. The docketing fee shall be based on the realty tax assessment involved in the appeal: Provided, That, if the realty tax assessment involved cannot be determined, the docketing fee shall be P500.00 per appeal, thus:

Tax Assessment Involved		Docket
Over	Not Over	<u>Fee</u>
	P200,000.00	Exempt
P200,000.00	300,000.00	P100.00
300,000.00	400,000.00	150.00
400,000.00	500,000.00	300.00
500,000.00		500.00

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 assessor concerned without prejudice to subsequent adjustment depending upon the final outcome of the appeal. If the corresponding realty taxes are not paid, the Central Board may nevertheless entertain an appeal by requiring the appellant to file a bond to guarantee the payment of the said taxes if found to be due, subject to the approval by the Central Board.

SECTION 8. 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 which shall enter a memorandum thereof upon the docket of the case. The parties thereto 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.

Rule V

Decisions, Motions for Reconsideration

SECTION 1. Period to decide; finality of decision — The Central Board shall decide cases brought before it on appeal within twelve (12) months from the dates of