

[CBAA, January 02, 1996]

RULES OF PROCEDURE BEFORE THE LOCAL BOARDS OF ASSESSMENT APPEALS

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".