



Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
7TH Floor, EDPC Building, BSP Complex
Manila, Philippines

**CONSOLIDATED AND REVISED RULES OF PROCEDURE BEFORE
THE LOCAL BOARDS OF ASSESSMENT APPEALS AND THE
CENTRAL BOARD OF ASSESSMENT APPEALS**

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, does 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, whenever practicable and convenient in the interest of expeditious dispensation of justice, be applied by analogy or in a suppletory character and effect.

**RULE II
DEFINITION OF TERMS**

SEC. 1. *Definition of Terms.* – 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) the Local Board of Assessment Appeals of the province or city 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 of the Local Board 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 of the Local Board. 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, of the said Board, as the case may be.

SEC. 2. *Meetings and Expenses of the Local Boards* – The meetings and expenses of the Local Boards of Assessment Appeals 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 of the Local Board 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 of Assessment Appeals* – The Local Boards of Assessment Appeals 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 of Assessment Appeals* – 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 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 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 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 Board of Assessment Appeals, 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 Assessment Appeals 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 to the Local Boards of Assessment 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 of Assessment Appeals – 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 of Assessment Appeals – 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 of Assessment Appeals 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 of Assessment Appeals – 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 of Assessment Appeals 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 to the Local Board of Assessment Appeals 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.

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

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.

SEC. 6. 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 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, under protest or otherwise, is not a condition precedent to the hearing of the appeal by the Local Board concerned.

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 Board concerned:

(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
PROCEDURE BEFORE THE
CENTRAL BOARD OF ASSESSMENT APPEALS**

SEC. 1. *Composition of the Central Board of Assessment Appeals* – The Central Board of Assessment Appeals shall be composed of a chairman and two (2) 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.

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

SEC. 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 of the majority of its members shall be necessary to promulgate a decision, resolution or final order.

SEC. 3. *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. 4. *Jurisdiction of the Central Board* – The Central Board shall have exclusive jurisdiction to hear and decide all appeals from the decisions, resolutions and final orders of the Local Boards.

SEC. 5. *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.

SEC. 6. *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 IV hereof.

The filing of an appeal without complying with all the requisites afore-stated shall not stop the running of the period for perfecting an appeal.

SEC. 7. *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 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. 8. *When to File Answer or Comment* – The 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. 9. *Transmittal of Records on Appeal* – 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. 10. *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. 11. *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.

SEC. 12. *Motion for Reconsideration* – Within the period for perfecting an appeal from 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. 13. *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. 14. *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. 15. *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 Board with a notation when such decision, resolution or order has become final and executory.

Thereafter, the Secretary 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 VII
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
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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 1,500.00
P400,000.00 or more but less than P600,000.00	P 2,000.00
P600,000.00 or more but less than P800,000.00	P 2,500.00
P800,000.00 or more but less than P1,000,000.00	P 3,000.00
P1,000,000.00 or more but less than P2,000,000.00	P 4,000.00
P2,000,000.00 or more but less than P3,000,000.00	P 5,000.00
P3,000,000.00 or more but less than P4,000,000.00	P 6,000.00
P4,000,000.00 or more but less than P5,000,000.00	P 7,000.00
P5,000,000.00 or more but less than P6,000,000.00	P 8,000.00
P6,000,000.00 or more but less than P7,000,000.00	P 9,000.00
P7,000,000.00 or more but less than P8,000,000.00	P 10,000.00
P8,000,000.00 or more but less than P9,000,000.00	P 11,000.00
P9,000,000.00 or more but less than P10,000,000.00	P 12,000.00
P10,000,000.00 or more	P12,000.00 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 P15,000.00 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 VIII 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 9th day of July, in the year of our Lord, Two Thousand and Thirteen.

SIGNED
OFELIA A. MARQUEZ
Chairman

SIGNED
ROBERTO D. GEOTINA
Member

SIGNED
CAMILO L. MONTENEGRO
Member