

**[CENTRAL BOARD OF ASSESSMENT APPEALS,
February 01, 2017]**

**CONSOLIDATED AND REVISED RULES OF PROCEDURE BEFORE
THE LOCAL BOARDS OF ASSESSMENT APPEALS (LBAA) AND THE
CENTRAL BOARD OF ASSESSMENT APPEALS (CBAA)**

*Adopted: 02 May 2016
Date Filed: 01 February 2017*

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

**RULE II
DEFINITION OF TERMS**

SEC. 1. Definition of Terms. – The terms and phrases defined in the Local Government Code relative to the assessment and collection of real property taxes, shall be given meaning when used herein.

As used herein and 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) it 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 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. 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, as the case may be.

SEC. 2. Meetings and Expenses of the Local Boards – The meetings and expenses 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 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 – It 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 – 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 Local 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 Local 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 Local 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 Boards, 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 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 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 – 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 – 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 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 – 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 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 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.

A petition is a pleading alleging the cause or causes of action of the petitioner. The names and addresses of the petitioner/s and respondent/s must be stated in the complaint or petition. It shall be signed under oath by the petitioner, with a declaration of non-forum shopping.

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

The names of all real parties in interest, whether natural or juridical persons or entities authorized by law, shall be stated in the caption of the complaint or petition, as well as in the decisions, resolutions or orders of the Local Board.

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.

In the event that the pleadings are filed through registered mail or courier authorized by the Board, the date of mailing shall be considered as the date of filing thereof.

The party filing a pleading shall serve the opposing parties with a copy and its supporting documents. No pleading shall be considered without proof of service to the opposing parties and payment of the mandatory filing fee.

SEC. 6. Service of Notices, Resolutions, Orders and Decisions – (a) Notices and copies of resolutions or orders shall be served personally upon the parties by or by registered mail or by courier authorized by the Local Board.

(b) In case of decisions and final awards, copies thereof shall be served on both parties and their counsel or representative by personal service, by registered mail or by courier authorized by the Local Board; Provided that, in cases where a party to a case or his/her counsel on record personally seeks service of the decision upon inquiry thereon, service to said party shall be deemed effected as herein provided.

For purposes of appeal, the period shall be counted from receipt of such decisions, resolutions, or orders by the counsel or representative of record.

(c) The officer serving the notice, order, or resolution shall submit his/her return within two (2) days from date of service thereof, stating legibly in his/her return his/her name, the names of the persons served and the date of receipt, which return shall be immediately attached and shall form part of the records of the case. In case of service by registered mail or by courier authorized by the Local Board, the name of the addressee and the date of receipt of the notice, order or resolution shall be written in the return card or in the proof of service issued by the private courier. If no service was effected, the reason thereof shall be so stated.

SEC. 7. Proof and Completeness of Service – The return is *prima facie* proof of the facts indicated therein. Service by registered mail or by courier authorized by the Local Board is complete and upon receipt by the addressee or his/her agent. If the addressee fails to claim his/her mail from the post office within five (5) days from the date of first notice of the postmaster, service shall take effect after such time.

SEC. 8. Authority to Bind Party – Counsel or other authorized representatives of parties shall have authority to bind their clients in all matters of procedure; but he cannot enter into a compromise agreement with the opposing party in full or partial discharge of a client's claim without a special power of attorney or express consent.

SEC. 9. Preliminary Conference, Submission of Evidence and Affidavits – The Local Board after having received the petition and answer, if there is any, will set the case for preliminary hearing for the purpose of possible settlement, otherwise, markings of exhibits will proceed.

A second schedule for the conference shall be set in case of non-appearance of any or both parties during the first scheduled conference. If the party(ies) still fails to appear at the second conference despite being duly served with summons, he/she/they shall be considered to have waived their right to file position paper. The Local Board shall immediately terminate the conference and direct the petitioner to file a verified position paper and submit evidence in support of their causes of action and thereupon render decision on the basis of the evidence on record.

SEC. 10. Ocular Inspection – The Local Board may conduct ocular inspection for further understanding of the issue and subject matter of the case. An ocular inspection report must be made within seven (7) days thereafter and such report shall form part of the record.

SEC. 11. Submission of Position Papers – (a) The Local Board shall direct the parties to submit simultaneously their verified position papers with supporting documents and affidavits, if any, on a date set within fifteen (15) days from the date