

## **[ DOF (CBAA), October 17, 1974 ]**

### **AMENDED RULES OF PROCEDURE BEFORE THE CENTRAL BOARD OF ASSESSMENT APPEALS**

Pursuant to the provisions of Section 7 of presidential Decree No. 76, as amended, the Central Board of Assessment Appeals hereby adopts and promulgates the following rules of procedure relative to the conduct of its business:

#### **RULE I**

##### **Title and Construction**

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

Whenever the term "Central Board" is used in any part of these rules, it shall be held to mean the Central Board of Assessment Appeals.

The Board shall have a seal which shall be judicially noticed.

*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 assessment of real property under Commonwealth Act No. 470, as amended, Charters of Cities, Presidential Decree No. 76, as amended, and Presidential Decree No. 464.

#### **RULE II**

##### **Meetings**

*SECTION 1. Place of Office.* — The Central Board shall hold office at the Department of Finance, City of Manila.

*SECTION 2. Hours of Business.* — The Central Board shall conduct hearings during office hours of any regular working day or at such time as it may designate taking into consideration the interest of the parties concerned.

*SECTION 3. Quorum.* — A majority of the members of the Central Board shall constitute a quorum and its decisions shall be carried by the concurring vote of at least two (2) members.

#### **RULE III**

##### **Jurisdiction**

*SECTION 1. Appellate Jurisdiction.* — The Central Board shall have exclusive jurisdiction to hear and decide all appeals from the decisions of Provincial or City Board of Assessment Appeals in cases involving contested assessments arising under Commonwealth Act No. 470, as

amended, Charters of Cities, Presidential Decree No. 76, as amended, and Presidential Decree No. 464.

*SECTION 2. Petitions for Reconsideration* — The Central Board shall, with like jurisdiction, resolve petitions for reconsideration of its decisions.

Petitions for reconsideration shall be filed within fifteen (15) days after receipt of the decision on the appeal, provided that only one petition for reconsideration shall be entertained.

## **RULE IV**

### **Appeal**

*SECTION 1. What May Be Appealed* . — From all decisions of Provincial or City Board of Assessment Appeals in cases involving contested assessments arising under Commonwealth Act No. 470, as amended, Charters of Cities, Presidential Decree No. 76, as amended, and Presidential Decree No. 464, an appeal may be taken to the Central Board as hereinafter prescribed.

*SECTION 2. Who May Appeal* . — The owner or administrator of the property or the assessor who is not satisfied with the decision of the Provincial or City Board of Assessment Appeals may, within thirty (30) days after receipt of the decisions of such Board, appeal to the Central Board of Assessment Appeals, whose decision shall be final.

*SECTION 3. How Appeal Taken*. — An appeal shall be taken by filing the written notice of appeal, and the appeal itself, per attached forms, personally or by registered mail, with the provincial or City Board of Assessment Appeals which rendered the decision, or directly with the Central Board of Assessment Appeals, after serving a copy each of the notice of appeal and the appeal upon the adverse party. If such adverse party is represented by an attorney, the notice of appeal and the appeal shall be served upon his attorney. The appeal shall state clearly and distinctly the decision or order appealed from, or any part thereof.

*SECTION 4. Transmission of Papers to Central Board Upon Appeal*. — The Provincial or City Board of Assessment Appeals where the notice of appeal shall have been filed, must, within ten (10) days after the receipt of the notice, transmit to the Central Board the notice of the appeal, together with the complete original records of the case. Upon notification by wire of an appeal having been filed directly with the Central Board, the Provincial or City Board of Assessment Appeals from whose decision the appeal was made shall likewise transmit the complete original records of the case, within ten (10) days from the date of receipt of the notification.

An appeal, however, shall not suspend the collection of the corresponding realty taxes as assessed by the Provincial or City Assessor without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

*SECTION 5. Docket* . — Upon receipt by the Secretary of the Central Board of the complete original records of the case on appeal, the same shall be docketed and assigned a case number consecutively in the order