

**BOARD OF ASSESSMENT APPEALS**

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- Legal Mandate  
Republic Act 7160, Section 230, Chapter 3, Title Two, Book II
- Vision  
Seek to further enhance government services geared towards institutional and progressive development
- Mission  
To warrant the observance of the due process of law in an impartial, just and equitable real property tax assessment and collection
- Frontline Services  
4.1 Appeal for Reassessment of RPT collection and other special levies

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Schedule of Availability of Service :

Days : Monday – Friday  
(Except Holidays)

Hours : 8:00 a.m. – 5:00 p.m.  
Without noon break

Who May Avail of the Service :

Any owner or administrator of real property, or any person having legal interest therein, who is not satisfied with the assessment of his property made by the City Assessor. Furthermore, any real property taxpayer who is aggrieved by the action of inaction of the city treasurer over excessive realty tax paid under protest, including special levies may appeal to the Local Board as provided for in this rule.

Documentary Requirements :

The appeal shall be filed in three (3) legible, and typewritten copies, accompanied by three (3) copies of the written protest and decision of the treasurer concerned, or such other documents showing the lapse of the 60 day period without any decision from the treasurer concerned, and such affidavits or other documents in support of the appeal.

Processing Period :

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.

How to Avail of the Service :

Step	Applicant /Client	Service Provider	Duration of Activity	Person In Charge	Fees	Form
1	Submits the appeal on Assessment Form (and all other required attachments needed for the appeal)	The appeal shall be filed in five (5) legible copies. <ul style="list-style-type: none"> <li>• Must be under oath</li> <li>• Must be in prescribed form</li> <li>• With tax declaration &amp; other supporting documents, if any</li> <li>• Must be notarized</li> </ul>	Appeal to the Local Board concerned may file within sixty (60) days from the date of receipt of the written notice of assessment	Administrative Support Staff	Fee	Appeal on Assessment Form

2		Advise the City Assessor and City Treasurer to submit comment		Local Board Secretary		Notice to File an Answer
3		City Assessor and City Treasurer to submit their answer		Respondent/s		Answer/ Comment from the City Assessor and City Treasurer
4		Appeal is scheduled for hearing: Preparation of Notices Service of Notices to Parties		Local Board of Assessment Appeals		Notice of Hearing
5		Hearing by the Board Ocular Inspection, if necessary		Board Hearing by the LBAA - - - - - Office		Journal Inspection Report
6		Promulgation of Decision		Concurrence of a majority of the members shall be necessary to promulgate the decision		Decision
7		Notification of Parties re: Decision		Local Board of Assessment Appeals		Notice of Decision
END OF TRANSACTION						

Note:

**What may be appealed** – Any action of the City Assessor in the assessment of real property, any action of inaction of the City Treasurer, on taxpayer’s claims for refund of taxes paid under protest, or on claims for reduction or adjustment of taxes paid or for tax credits on illegally or erroneously collected realty taxes or special levies, may be appealed to the Local Board concerned.

**Nature of Proceedings** – the proceedings before the Local Board shall be conducted solely for the purpose of ascertaining the truth without necessarily adhering to the technical rules applicable in judicial proceedings.

**Quorum** – a majority of the members of the Local Board shall constitute a quorum to decide any matter before said Board relative to its functions, and the vote or concurrence of a majority of the members constituting a quorum shall be necessary to promulgate a decision, order or resolution of the Local Board.