



# LOCAL BOARD OF ASSESSMENT APPEALS

CITIZEN'S CHARTER  
2019 (1<sup>ST</sup> Edition)



**I. Mandate:**

The LOCAL BOARD OF ASSESSMENT APPEALS (LBAA) is the office created to handle and resolve cases involving assessment disputes as part of the Tax payers remedy, provided in Republic Act 7160 or otherwise known as the Local Government Code of 1991.

**II. Vision:**

LBAA envisions making the Assessment and Collection of Real Property Tax in accordance with the constitutional principle of uniform and equitable taxation embodied in a validly enacted tax ordinance and in accordance with sound policies.

**III. Mission:**

LBAA commits to provide inexpensive, prompt and fair adjudication of appealed cases in the assessment and collection of real property taxes and insure the observance of due process of law as a constitutional guarantee.

**IV. Service Pledge:**

We commit to:

- Insure the observance of due process of law as a constitutional guarantee;
- Promote inexpensive, prompt and fair adjudication of appealed cases in the assessment and collection of real property taxes;
- Provide assistance to the appellant in complying the requirements of law to pursue their appeals;
- Attend to all inquiries or appeals prior to the end of working hours and during lunch break.



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## External Service



## Adjudication of Appeal

Resolves appeal cases concerning assessment and collection of Real Property Tax of property owners or persons having legal interest in the property or real properties situated within the jurisdiction of the City of Manila.

<b>Office or Division:</b>	Local Board of Assessment Appeals Office
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2C
<b>Who may avail:</b>	All property owners of real properties within the jurisdiction of the City of Manila
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<p>Six (6) Sets of the documents Listed Below:</p> <ol style="list-style-type: none"> <li>1. LBAA FORM properly filled-out and notarized / Verified Petition(1 original, 5 photocopies)</li> <li>2. Proof of Service that copy of the Appeal is already served to the other party (1 original)</li> <li>3. Payment of Mandatory Filing Fee (1 original)</li> <li>4. Current and Previous Tax Declaration of Land, Improvement or Machinery (6 photocopies)</li> <li>5. Official Receipt of Real Property Tax Payment for the whole year with the annotation of "PAID UNDER PROTEST"(Sec. 252 of RA#7160) (6 photocopies)</li> <li>6. Certificate of Title (Condominium/Land) (6 photocopies)</li> <li>7. SPA for Representative (1 original, 5 photocopies)</li> <li>8. If Corporation: Articles of Incorporation (6 photocopies) By-Laws / Charters (6 photocopies) Sec. Cert. / Board Resolution (1 original, 5 photocopies)</li> <li>9. Valid Identification (1 photocopy)</li> </ol>	<ol style="list-style-type: none"> <li>1. Local Board of Assessment Appeals</li> <li>2. Post Office/Affidavit of Personal Service/ any proof of receipt of the appeal.</li> <li>3. Manila City Department of Assessment</li> <li>4. Manila City Treasurer Office/Cashier</li> <li>5. From Client File/ Registry of Deeds</li> <li>6. (7, 8, &amp; 9) From the owner or principal</li> </ol>



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Submit to the Officer of the Day the six (6) sets of the duly Filled out and Notarized LBAA Form / the Verified Petition indicating the amount being disputed together with all the requirements. * Make sure to secure an Order of Payment Slip from the person receiving the appeal.</p>	<p>1. Received and check the completeness of the submitted Petition/Appeal together with the documentary requirements and if found to be in order and complete the same shall be received and docketed, then the copy of the petitioner shall be given to him or her representative. 1.1 Issue an Order of Payment to make the necessary payment of the required fees</p>	<p>Fees shall be in accordance with the Schedule of Fees Provided in the Revised Consolidated Rules of Local Board of Assessment Appeals and Central Board Assessment Appeals</p>	<p>15 Minutes</p>	<p>Officer of the day</p>
<p>2. Pay the required fees at the City Treasury Office by showing the issued Order of Payment Slip. *Make sure to secure Official Receipt that will be issued upon payment and 2.1 Submit a copy of the Official receipt to LBAA office.</p>	<p>2. The City Treasury Office shall receive the payment and issue the Official Receipt.  2.1 Check the Official Receipt</p>	<p>None</p>	<p>10-15 Minutes  1 minute</p>	<p>Administrative Officer V  Officer of the day</p>
<p>3. Letter for Answer/Reply/Comment</p>	<p>3. Letter for Answer/Reply/Comment shall be prepared and sent to the concerned party.</p>	<p>None</p>	<p>5- 10 Minutes</p>	<p>LAOO I</p>
<p>4. Notice of Hearing /Preliminary Conference</p>	<p>4. Within 10 days from receipt of the answer, reply or comment from the City Assessor or City Treasurers Office, the notice of hearing</p>	<p>None</p>	<p>30 minutes and above.</p>	<p>Board Secretary</p>



	or preliminary conference shall be sent to appellant and respondent setting the day of hearing/conference			
5. Ocular Inspection	5. Notice of Ocular inspection shall be sent to all parties concerned and the same shall be conducted on the date set.	None	4 hours	Board Secretary Representative from City Assessor's Office, City Engineering's Office, City Prosecutor's Office
6. Submission of Position Paper	6. Review and order for reply or comment of the other party.	None	15 days from receipt of the order to submit position paper	Board Secretary
7. Reply to position paper	7. Review and analyzed the veracity of their claims.	None	Submitted within 10 days	Board Secretary
8. Clarificatory Hearing	8. Clarificatory Hearing shall be set if necessary.	None	30 minutes and above	Chairman of the Board
9. Decision or order of resolution	9. Prepare the draft of the resolution /order/decision for approval	None	Within 15 days	Board Secretary and Chairman
10. Affixing signatures of all members of the Board.	10. Bring the resolution/order/decision for signature in the office of the member of the Board for their respective signatures.	None	Within 5 days	Administrative Aide II



11. Releasing of Decision/Resolution/Final Order	11. Copies of Signed Decision/Resolution/Final Order shall be distributed to the Office concerned and send copies of the same to the appellant	None	Within 3 days	Administrative Aide II
12. Motion for Reconsideration	2. Review and conduct hearing	None	Within 10 days	Board Secretary Chairman
<b>TOTAL:</b>			120 Days	





## FEEDBACK AND COMPLAINTS MECHANISM

<p>How to send feedback</p>	<p>Answer the clients feedback form and drop it at the Feedback and complaints drop box in front of the Office of the Local Board of Assessment Appeals Office. Contact Info: (02) 8527-4930</p>
<p>How feedbacks are processed</p>	<p>Every Friday, the Administrative Officer V opens the Feedback and complaints drop box and compiles and records all feedback submitted. Feedback requiring answers are forwarded to the Board Secretary/Chairman and he is required to answer within three (3) days of the receipt of the feedback. The answer of the office is then relayed to the citizen. For inquiries and follow-ups, clients may contact: (02) 8527-4930</p>
<p>How to file a complaint</p>	<p>Answer the clients Complaint Form and drop it at the Feedback and complaints drop box in front of the Local Board of Assessment Appeals Office. Complaints can also be filed via telephone. Make sure to provide the following information: -Name of person being complained -Incident -Evidence Contact Info: (02) 8527-4930</p>
<p>How complaints are processed</p>	<p>The Administrative Officer V opens the Feedback and complaints drop box on a daily basis and evaluates each complaint Upon evaluation, the Administrative Officer V shall start the investigation and forward the complaint to the Board Secretary/Board Chairman</p>
<p>Contact Information of LBAA, CCB, PCC, ARTA</p>	<p>LBAA: (02) 8527-4930 : lbaamanilacity@gmail.com PCC: 8888 CCB: 0908 881-6565 (SMS) ARTA: <a href="mailto:complaints@arta.gov.ph">complaints@arta.gov.ph</a> : 1-ARTA (2782)</p>



## VII. List of Offices

Office	Address	Contact Information
Head Office	Rm. 326 Local Board of Assessment Appeals Manila City Hall Building Brgy. 659-A, Ermita, Manila	02-85274930