



EXECUTIVE ORDER NO. 22

Series of 2019

PROVIDING FOR THE CREATION OF PROVINCIAL BOARD OF ASSESSMENT APPEALS (PBBA) OF OCCIDENTAL MINDORO, DEFINING ITS DUTIES AND FUNCTIONS, APPROPRIATING FUNDS THEREFOR AND FOR OTHER PURPOSES

WHEREAS, The provisions of Section 227 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, mandates a province or city to organize the Local Board of Assessment Appeal in order that any owner or person having legal interest in the property who is not satisfied with the action of the provincial, city or municipal assessor in the assessment of his/her property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the province or city by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

NOW, THEREFORE, I, EDUARDO B. GADIANO, Governor of the Province of Occidental Mindoro, by virtue of the powers vested in me by law, do hereby order the following:

Section I. Composition. There is hereby created the Provincial Board of Assessment Appeals (PBAA) of Occidental Mindoro to be composed of the following:

Chairman	:	ATTY. MARIEL A. PONCE Register of Deeds
Members	:	ATTY. DANTE RAMIREZ Provincial Prosecutor REMIGIO V. MASANGKAY Provincial Engineer

Section II. Duties and Functions. The Provincial Board of Assessment Appeals shall have the following duties and functions:

- a. The chairman of the board shall have the power to designate any employee of the province to serve as secretary to the Board, without additional compensation;
- b. The chairman and members of the Board of Assessment Appeals of the province shall assume their respective positions without need of further appointment or special designation as provided for in the Local Government Code of 1991. They shall take an oath of affirmation of office in the prescribed form;



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c. The Board shall decide the appeal within one hundred twenty (120) days from the date of the 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;

d. In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, 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;

e. The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the province with a copy of the Decision of the Board. In case the provincial assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the Board, may, within thirty (30) days after receipt of the decision of the said Board, appeal to the Central Board of Assessment Appeals; and

f. The Board of Assessment Appeals of the province shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or traveling expenses for his attendance in board meetings, except when conducting an ocular inspection in connection with a case under appeal.

Section III. Funds. All expenses of the Board shall be charged against the general fund of the province. The Sanggunian concerned shall appropriate the necessary funds to enable the Board to operate effectively.

Section IV. Repealing Clause. All executive issuances, orders, rules, and regulations or parts thereof, inconsistent with this Executive Order are hereby revoked or modified accordingly.

Section V. Effectivity. This Executive Order shall take effect immediately.

DONE at the Office of the Governor, Provincial Capitol, Mamburao, Occidental Mindoro this 7th day of August, 2019.


EDUARDO B. GADIANO
Governor