

THIRTEENTH CONGRESS OF THE REPUBLIC }  
OF THE PHILIPPINES }  
First Regular Session }

SENATE  
OFFICE OF THE SECRETARY

'04 JUN 30 P10:42

SENATE  
Senate Bill No. 849

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Introduced by SENATOR PANFILO M. LACSON

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**EXPLANATORY NOTE**

Republic Act No. 7160 otherwise known as the Local Government Code of 1991 explicitly devolves certain powers and responsibilities to local government units. In order to assert and serve their own identities and interests more actively as agents of the central government, these local government units are vested with powers to raise and generate their own sources of revenue.

It is important to note that the principal source of local government income is derived from real property tax. In such case, local assessors play pivotal role in maximizing the revenue potentials of real property tax because they are primarily responsible in determining the market and taxable values of the real properties within the territorial jurisdiction of each local government units. The framers of the Local Government Code may have realized the important role local treasurers play in the collection effort of the government. It is for this reason that they insulated them from partisan politics by vesting in the Secretary of Finance the power to appoint treasurer, although under the administrative supervision of the of the local chief executives.

However, the framers may have overlooked the fact that local assessors likewise play an indispensable part in this collection effort. Although considered a vital part in the collection of the correct amount of real property taxes in each local government units, the power to appoint them is vested by the Local Government Code with the local chief executive. By giving the local chief executives the power to appoint local assessors, the framers overlooked the fact that treasurers and assessors are indispensable partners in the tax collection efforts of the government because the performance and efficiency of the former in collecting real property taxes depends heavily on the corresponding capability and competence of the latter. Due to this, local assessors sometimes fail to perform their duty efficiently due to the fact that they can not sustain the continuity of their programs. Serving at the pleasure of the appointing power, there is always the possibility that they can be removed anytime.

This measure therefore, is intended to cure the defects in this clear legislative oversight by vesting in the Secretary of Finance the power to appoint local assessors upon the recommendation of the governor or mayor. Certainly, this measure will boost the tax collection targets of local government units that will eventually make them financially independent from the national government.

In view of the foregoing reasons, the approval of this bill is earnestly sought.

  
PANFILO M. LACSON  
Senator

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AN ACT  
AMENDING SECTIONS 472 AND 473 OF REPUBLIC ACT NO. 7160  
OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991

*Be it enacted by the Senate and the House of Representatives of the Philippines in  
Congress Assembled:*

**SECTION 1.** Section 472 of Republic Act No. 7160, otherwise known as the  
Local Government Code of 1991 is hereby amended to read as follows:

“SEC. 472. *Qualifications, Powers and Duties.* – (A) THE  
ASSESSOR SHALL BE APPOINTED BY THE SECRETARY  
OF FINANCE FROM A LIST OF AT LEAST THREE (3)  
RANKING ELIGIBLE RECOMMENDEES OF THE  
GOVERNOR OR MAYOR, AS THE CASE MAY BE, SUBJECT  
TO CIVIL SERVICE LAW, RULES AND REGULATIONS.

[[a)] (B) No person shall be appointed assessor unless he is  
a citizen of the Philippines, a resident of the local government unit  
concerned, of good moral character, a holder of a college degree  
preferably in civil or mechanical engineering, commerce or any  
other related course from a recognized college or university, and a  
first grade civil service eligible or its equivalent. He must have  
acquired experience in real property assessment work or in any

related field for at least five (5) years in the case of the provincial or city assessor, and three (3) years in the case of the municipal assessor.

The appointment of an assessor shall be mandatory for provincial, city and municipal governments.

[(b)] (C) The assessor shall take charge of the assessor's office, perform the duties provided for under Book II of this Code and shall:

xxx

[(c)] (D) Exercise such other powers and perform such other duties and functions as any be prescribed by law or ordinance.”

SEC. 2. Section 473 of the same Act is hereby amended to read as follows:

“SEC. 473. *Assistant Assessor.* – (A) AN ASSISTANT ASSESSOR MAY BE APPOINTED BY THE SECRETARY OF FINANCE FROM A LIST OF AT LEAST THREE (3) RANKING ELIGIBLE RECOMMENDEES OF THE GOVERNOR OR MAYOR, SUBJECT TO CIVIL SERVICE RULES AND REGULATIONS.

[(a)] (B) No person shall be appointed assistant assessor unless he is a citizen of the Philippines, a resident of the local government unit concerned, of good moral character, a holder of a

college degree preferably in civil or mechanical engineering, commerce or any other related course from a recognized college or university, and a first grade civil service eligible or its equivalent. He must have acquired experience in assessment work or in any related field for at least five (5) years in the case of provincial or city assistant assessor and three (3) years in the case of municipal assessor.

The appointment of an assistant assessor is optional for provincial, city and municipal governments.

[(b)] (C) The assistant assessor shall assist the assessor and perform such other duties as the latter may assign to him. He shall have the authority to administer oaths on all declarations of real property for purposes of assessment.”

**SEC. 3.** This Act shall take effect upon its approval.

Approved,