

CHAPTER II. REAL PROPERTY TAXES

Article A. Real Property Tax

SEC. 2A.01. Definitions - When used in this Article:

(a) *Acquisition Cost* for newly-acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site.

(b) *Actual use* refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.

(c) *Ad Valorem Tax* is a levy on real property determined on the basis of a fixed proportion of the appraise value of the property.

(d) *Appraisal* is the act or process of determining the value of property as of a specific date or specific purposes.

(e) *Assessment* is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing classification, and appraisal of properties.

(f) *Assessment Level* is the percentage applied to the fair market value to determine the taxable value of the property.

(g) *Assessed Value* is the appraise value of the real property multiplied by the assessment level. It is synonymous to taxable value.

(h) *Commercial Land* is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land.

(i) *Depreciated Value* is the value remaining after deducting depreciation from the acquisition cost.

(j) *Economic Life* is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

(k) *Fair Market Value* is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy

(l) *Improvement* is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes.

(m) *Industrial Land* is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.

(n) *Machinery* embraces machine, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purposes are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

Machinery which are of general purpose including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), microcomputers, facsimile machines, telex machine, cash dispensers, furnitures and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this rule. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvement or those immovable by destination.

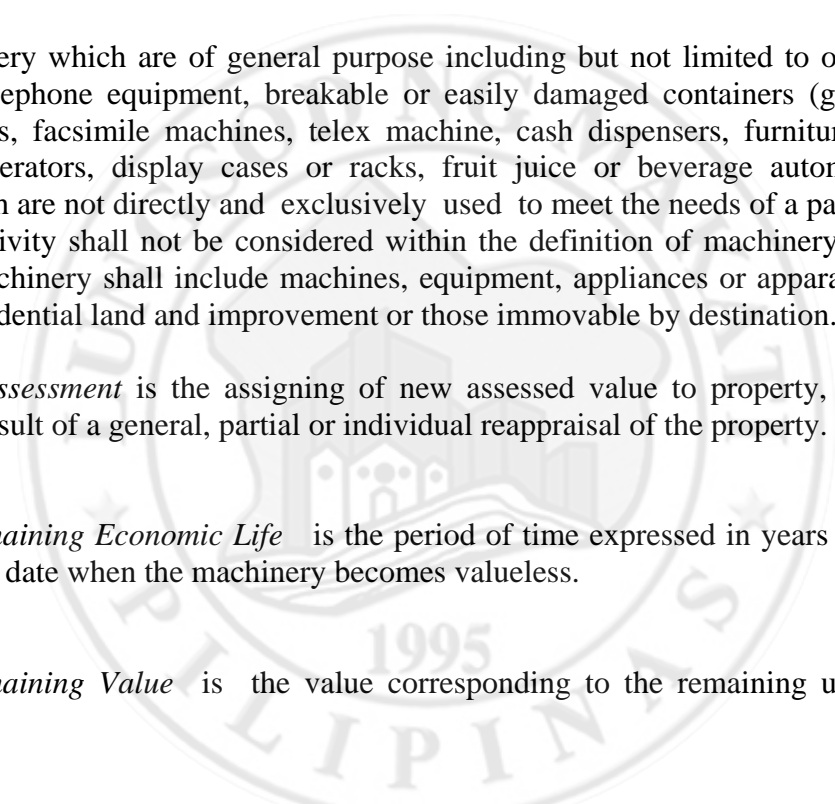
(o) *Reassessment* is the assigning of new assessed value to property, particularly real estate, as the result of a general, partial or individual reappraisal of the property.

(p) *Remaining Economic Life* is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.

(q) *Remaining Value* is the value corresponding to the remaining useful life of the machinery.

(r) *Replacement or Reproduction Cost* is the cost that would be incurred, on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.

(s) *Residential Land* is land principally devoted to habitation.



SEC. 2A.02. Imposition of the Basic Real Property Tax. - There is hereby levied an annual ad valorem tax on the assessed value of real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the City of Makati, at the following rate:

Class of Property	Rates of Levy %
Residential	1.50 %
Commercial	2.00 %
Industrial	2.00 %
Special	1.50 %

Provided, however, That if the residential real property is not actually and exclusively used by the registered owner himself and being offered for rent, same shall be classified as residential/commercial (RC) and shall have an additional 0.25% of the assessed value.

The same fine and penalty shall be imposed upon Real Property owners, administrators or any person having legal interest therein mentioned in Sections 2A.14 and 2A.15 of this code, who shall fail to declare with the office of the City Assessor the above mentioned provision.

SEC. 2A.03. Additional Levy on Real Property Tax for the Special Education Fund (SEF).- There is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund.

SEC. 2A.04. Classes of Real Property for Assessment Purposes. - For purposes of assessment, real property shall be classified as residential, commercial, industrial, or special by the City Assessor.

SEC. 2A.05. Special Classes of Real Property. - All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

SEC. 2A.06. Actual use of Real Property as Basis for Assessment. - Real property shall be classified, valued and assessed on the basis of its actual use regardless of where it is located, whoever owns it, and whoever uses it.

SEC. 2A.07. Assessment Levels.-

(a) The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:

(1) On Lands:

Class	Assessment Levels
Residential	12 %
Commercial	40 %
Industrial	40 %

(2) On Buildings and Other Structures:

(I) Residential

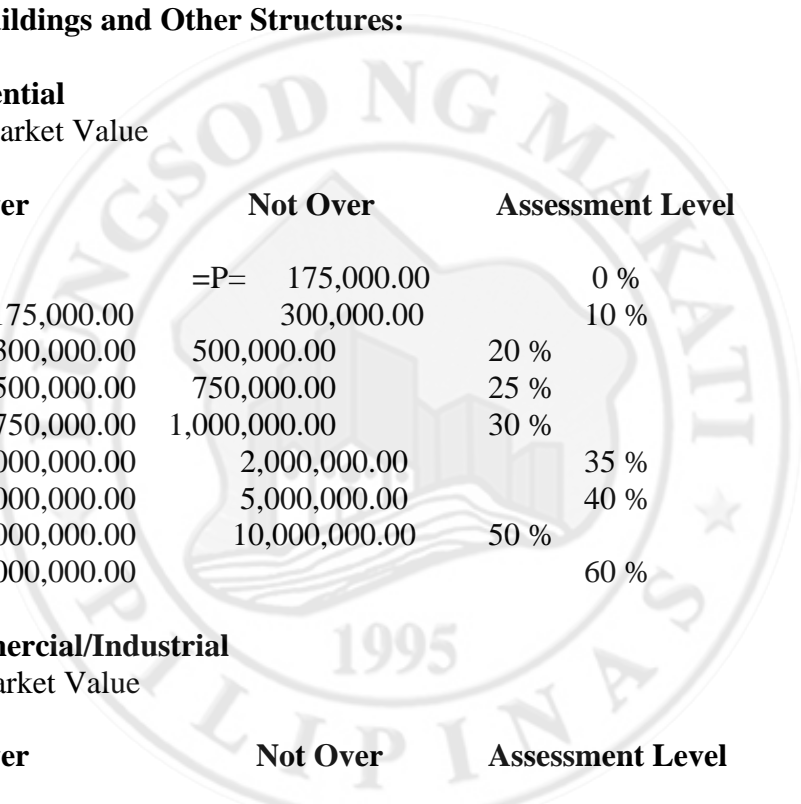
Fair Market Value

Over	Not Over	Assessment Level
	=P= 175,000.00	0 %
=P= 175,000.00	300,000.00	10 %
300,000.00	500,000.00	20 %
500,000.00	750,000.00	25 %
750,000.00	1,000,000.00	30 %
1,000,000.00	2,000,000.00	35 %
2,000,000.00	5,000,000.00	40 %
5,000,000.00	10,000,000.00	50 %
10,000,000.00		60 %

(II) Commercial/Industrial

Fair Market Value

Over	Not Over	Assessment Level
	=P= 300,000.00	30 %
=P= 300,000.00	500,000.00	35 %
500,000.00	750,000.00	40 %
750,000.00	1,000,000.00	50 %
1,000,000.00	2,000,000.00	60 %
2,000,000.00	5,000,000.00	70 %
5,000,000.00	10,000,000.00	75 %
10,000,000.00		80 %



(3) On Machineries:

Class	Assessment Levels
Residential	50 %
Commercial	80 %
Industrial	80 %

(4) On Special Classes. - The assessment levels for all lands, buildings machineries and other improvements shall be as follows:

Actual Use	Assessment Levels
Cultural	15 %
Scientific	15 %
Hospital	15 %
Local water districts	10 %
Government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	10 %

SEC. 2A.08. Exemptions.- The following are exempted from payment of the basic real property tax and the SEF tax:

(a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;

(b) Charitable Institutions , churches, and parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;

(c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;

(d) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and

(e) Machinery and equipment used for pollution control and environmental protection.

All the properties mentioned in this Section shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

SEC. 2A.09. Withdrawal of Tax Exemption - Except as provided herein, and pursuant to Sec 234 of the Local Government Code, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

SEC. 2A.10. Time of Payment - The real property tax herein levied together with the additional levy on real property for the Special Education Fund shall be due and payable on the first (1st) day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments; the first installment, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

Both the basic tax and the additional one percent (1%) SEF tax must be collected simultaneously. Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled, tax payments may be credited for the current period.

SEC. 2A.11. Tax Discount for Advanced and Prompt Payment. - If both the basic real property tax and additional SEF tax are paid in full on or before January 20, the taxpayer shall be entitled to a ten percent (10%) discount. Provided, however, that if both the basic and SEF taxes are paid on or before the first (20) days of the quarter in accordance with the installment schedule provided in Sec. 2A.10 of this article, the taxpayer shall be entitled to a discount of five percent (5%). Provided further, that such discounts shall only be granted to properties without any delinquency. Provided, finally, that payment of the basic or the SEF tax only shall not entitle the taxpayer to any discount provided herein.

SEC. 2A.12. Collection and Distribution of Proceeds. - The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay; Provided, however, that the premium on the bond shall be paid by the City government.

The proceeds of the basic real property tax, including interest thereon, the proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest in accordance with the provisions of this Article, shall be distributed as follows:

(a) City Share - Seventy percent (70%) to the general fund of the City of Makati; and

(b) Barangay share - Thirty percent (30%) which shall be distributed among the component barangays of the city in the following manner:

1. Fifty percent (50%) share shall accrue to the barangay where the property is located.
2. Fifty percent (50%) shall be divided equally among the component barangays.

The share of the barangay shall be released directly to the Barangay Treasurer within five (5) days after the end of each quarter without the need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the additional one percent (1%) SEF tax shall accrue entirely and shall be automatically released to the City School Board for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development.

SEC. 2A.13. Appraisal of Real Property.- All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the city in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment for real property pursuant to the provisions of the Local Government Code.

SEC. 2A.14. Declaration of Real Property by the Owner or Administrator.- It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements, within the City of Makati, or their duly authorized representative, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th).

For this purpose, the City Assessor shall use the standard form known as *Sworn Declaration of Property Values* prescribed by the Department of Finance. The procedures in filing the safekeeping thereof shall be in accordance with the guidelines issue by the said Department.

Property owners or administrators or any person having legal interest therein who fail to comply with this provision shall be subject to a fine of Two Thousand Five Hundred Pesos

(Php2,500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both at the discretion of the Court.

SEC. 2A.15. Duty of Person Acquiring Real Property or Making Improvement thereon. -

(a) It shall be the duty of any person or his authorized representative, acquiring at any time real property situated in the City or making any improvement of real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.

(b) In the case of houses, buildings, or other improvement acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty (60) days after: (1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties; (2) the date of completion or occupancy of the newly constructed building, house, or improvement whichever comes earlier; and (3) the date of completion or occupancy of any expansion, renovation, or additional structures or improvement made upon any existing building, house, or other real property, whichever comes earlier.

(c) In the case of machinery, the sixty-days period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor. For this purpose, the City Assessor may secure certification of the building official or engineer.

(d) Property owners or administrators or any person having legal interest therein who fail to comply with this provision shall be subject to a fine of Two Thousand Five Hundred Pesos (Php2,500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both at the discretion of the Court.

SEC. 2A.16. Declaration of Real Property by the City Assessor. -

(a) When any person, natural or juridical, by whom real property is required to be declared under Secs. 2A.14 and 2A.15 of this Code refuses or fail for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of defaulting owner, and shall assess the property for taxation in accordance with the provisions of this Article.

(b) In case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the Unknown Owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either Sec. 2A.14 or Sec. 2A.15 of this Code, as the case may be.

(c) No oath shall be required of a declaration made by the City Assessor.

SEC. 2A.17. Listing of Real Property in the Assessment Roll. -

(a) The City Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed whether taxable or exempt, located within the territorial jurisdiction of the City. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.

(b) The undivided property of a deceased person may be listed, valued and assessed in the name of the estate or of the heirs and devisees without designating them individually, and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: Provided, however, That such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this Article and the payment of the real property tax with respect to the undivided property.

(c) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual.

(d) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

SEC. 2A.18. Proof of Exemption of Real Property from Taxation. - Every person, by or for whom real property is declared, who shall claim tax exemption for such property under this Article, shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

SEC. 2A.19. Real Property Identification System. - All declarations of real property, made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

SEC. 2A.20. Notification of Transfer to Real Property Ownership.-

(a) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

(b) In addition to the notice of transfer, the previous property owners shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same be cancelled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-days (60) period, file with the City Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of the Secs. 2A.14 and 2A.15 of this Code.

(c) Property owners or administrators or any person having legal interest therein who fail to comply with this provision shall be subject to a fine of Two Thousand Five Hundred Pesos (Php2,500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both at the discretion of the Court .

SEC. 2A.21. Duty of Register of Deeds to Appraise City Assessor of Real Property Listed in Registry.-

(a) To ascertain whether or not any real property entered in the Registry of Property has escaped discovery and listing for the purpose of taxation, the Register of Deeds shall prepare and submit to the City Assessor, within six (6) months from the date of effectivity of the Local Government Code (January 1, 1992) and every year thereafter, an abstract of the registry, which shall include brief but sufficient descriptions of real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.

(b) It shall be the duty of the Register of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Register of Deeds to refuse the registration of the documents.

(c) The Register of Deeds and Notaries Public shall furnish the City Assessor with copies of all contracts, selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by or acknowledged before them, within thirty (30) days from the date of registration or acknowledgement.

SEC. 2A.22. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to the City Assessor.-

(a) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance to the City Assessor.

(b) Any official referred to in paragraph (a) hereof shall likewise furnish the City Assessor with copies of the building floor plans and/or certificate of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the machinery as per rules and guidelines issued by the Department of Finance (DOF).

SEC. 2A.23. Duty of Geodetic Engineers to furnish copy of plans to the City Assessor. - It shall be the duty of all Geodetic Engineers, public or private, to furnish free of charge to the City Assessor with a white or blueprint copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipts of such plan from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board as the case may be.

SEC. 2A.24. Preparation of Schedule of Fair Market Value.-

(a) Before any general revision of property assessment is made pursuant to the provisions of this Article, there shall be prepared a schedule of fair market values by the City Assessor for the different classes of real property situated in the City for the enactment of a separate ordinance by the Sangguniang Panglungsod. The schedule of fair market values shall be published in a newspaper of general circulation in the City or in the absence thereof, shall be posted in the City Hall and in two other conspicuous public places therein.

(b) In the preparation of schedules of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

SEC. 2A.25. Authority of City Assessor to take Evidence.- For the purpose of obtaining information on which to base the market value of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

SEC. 2A.26. Amendment of Schedule of Fair Market Value. - The City Assessor may recommend to the Sangguniang Panglungsod amendments to correct errors in valuation in the schedule of fair market values. The Sangguniang shall act upon the recommendation within ninety (90) days from receipt thereof.

SEC. 2A.27. General Revision of Assessments and Property Classification. -

(a) The City Assessor shall undertake a general revision of real property assessment and once every three (3) years thereafter.

(b) The general revision of assessments and property classification shall commence upon the enactment of an ordinance by the Sangguniang Panglungsod.

SEC. 2A.28. General Revision Assessment; Expenses Incident thereto.- Expenses incident to the general revision of real property assessment shall be shared proportionately by the City, City Schools Board and the barangays. The share of the City shall be provided in the appropriation ordinance. The share of a barangay shall be based on its share of the proceeds of the real property tax.

SEC. 2A.29. Valuation of Real Property.- In case where (a) real property is declared and listed for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) a request is made by the person in whose name the property is declared, the City Assessor or his duly authorized deputy shall, in accordance with the provisions of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayer's valuation thereon: Provided, however, that the assessment of real property shall not be increased oftener than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

SEC. 2A.30. Date of Effectivity of Assessment or Reassessment.- All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of January of the succeeding year: Provided, however, that the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great or sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause occurred, and shall take effect at the beginning of the quarter next following the reassessment.

SEC. 2A.31. Assessment of Property Subject to Back Taxes.- Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no cases for more than ten (10) years prior to the date of initial assessment: Provided,

however, That such taxes shall be computed on the basis of the applicable schedule of values, assessment levels or tax rates in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

SEC. 2A.32. Notification of New or Revised Assessment. - when real property is assessed for the first time or when an existing assessment is increased or decreased, the City Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.

SEC. 2A.33. Appraisal and Assessment of Machinery. -

(a) The fair market value of a brand-new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.

(b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Bangko Sentral ng Pilipinas.

SEC. 2A.34. Depreciation Allowance for Machinery. - For purposes of assessment, a depreciation allowance shall be made for machinery at a rate of three percent (3%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use: Provided, however, That the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original replacement, or reproduction cost for so long as the machinery is useful and in operation. The accumulated depreciation shall be applied during the conduct of a general revision in accordance with Sec. 2A.27 of this code.

SEC. 2A.35. Organization, Powers, Duties, and Functions of the City Board of Assessment Appeals.-

(a) The City Board of Assessment Appeals shall be composed of the Register of Deeds of the City, as Chairman, the Prosecutor designated or assigned to the City and the City Engineer as members, who shall serve as such in an ex officio capacity without additional compensation.

(b) The Chairman of the Board shall have the power to designate any employee of the City to serve as secretary to the Board also without additional compensation.

(c) The Chairman and members of the City Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of this Code. They shall take an oath or affirmation of office in the manner herein set forth:

I, _____, after having been appointed to the position of _____, in the City of Makati, Metro Manila and now assuming my position as _____ of the City Board of Assessment Appeals solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines, and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines, and that I will well and truly hear and determine all matters and issues between taxpayers and the City Assessor submitted for my decision, and that I impose this obligation upon myself voluntarily, without mental reservation or purpose of evasions.

So help me God.

Signature

Subscribed and sworn to before me on this _____ day of _____
A.D. _____ at _____ Philippines.

Signature of
Officer
Administering Oath

SEC. 2A.36. Meeting and Expenses of the City Board of Assessment Appeals.-

(a) The City Board of Assessment Appeals 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 travelling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.

(b) All expenses of the Board shall be charged against the General Fund of the City mayor and the Sangguniang Panglungsod shall appropriate the necessary funds to enable the Board to operate effectively.

SEC. 2A.37 Filing of Assessment Appeals.- Any owner or person having legal interest in this property who is not satisfied with the action of the City Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration and such affidavits or documents submitted in support of the appeal.

SEC. 2A.38. Action by the City Board of Assessment Appeals. -

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

(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issued 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.

(c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the Board. In case the City 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 of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the City Assessor who is not satisfied with the decision of the Board may, within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment Appeals. The decision of the Central Board of Assessment Appeals shall be final and executory.

SEC. 2A.39. Effect of Appeal on the Payment of Real Property Tax. – Appeal on assessment of real property made under the provisions of this Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the City Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

SEC. 2A.40. City Assessor to Furnish City Treasurer with Assessment Roll. – On or before the thirty-first (31st) day of December of each year, the City Assessor shall submit an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties to the City Treasurer.

SEC. 2A.41. Notice of Times for Collection of Taxes. – The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and the additional tax for the SEF or any other date to be prescribed by the Sangguniang Panglungsod in the case of any other tax levied under this Chapter, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the City hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

SEC. 2A.42. Payment Under Protest.-

(a) No protest shall be entertained unless the taxpayer first pays the tax in full. There shall be annotated on the tax receipts the words “paid under protest.” The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer who shall decide the protest within sixty (60) days from receipt.

(b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 2A.12 of this Code.

(c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of tax protested shall be applied as tax credit against his existing or future tax liability.

(d) In the event that the protest is denied or upon the lapse of the sixty-day period prescribed in subparagraph (a), the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

SEC. 2A.43. Repayment of Excessive Collections. – When an assessment of basic real property tax, or any other tax levied under this Chapter, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form

prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

SEC. 2A.44. Notice of Delinquency in the Payment of the Real Property Tax.–

(a) When the real property tax or any other tax imposed under this Chapter become delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the city hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the city.

(b) Such notice shall specify the date upon which the tax become delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests and penalties may be made in accordance with Sec. 2A.68 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or juridically, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

SEC. 2A.45. Remedies for the Collection of Real Property Tax. – For the collection of the basic real property tax and any other tax levied under this Chapter, the City may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

SEC. 2A.46. City Government's Lien. – The basic real property tax and any other tax levied under this Chapter, constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests and expenses.

SEC. 2A.47. Levy on Real Property. – After the expiration of the time required to pay the basic real property tax or any other tax levied under this Chapter, real property subject to such tax may be levied upon through the issuance of warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the City. The warrant shall be mailed to or served upon the delinquent owner of the real property or person

having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and the Register of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the City Mayor and the Sangguniang Panglungsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

SEC. 2A.48. Penalty for Failure to Issue and Execute Warrant. – Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

SEC. 2A.49. Advertisement and Sale. – Within thirty (30) days after service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the city hall and in a public accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest, due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein, and may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the city building, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the City Mayor and the Sangguniang Panlungsod, and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon and the expenses of sale and a brief description of the proceedings: *Provided, however, That* proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

The City Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

SEC. 2A.50. Redemption of Property Sold. – Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest thereon, or his representative shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to certificate of redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

SEC. 2A.51. Final Deed to Purchaser. – In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

SEC. 2A.52. Purchase of Property by the City Government for Want of Bidder. – In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bids is for an amount insufficient to pay real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the city government to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office to the City Mayor and the Sangguniang Panlungsod. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

SEC. 2A.53. Resale of Real Estate taken for Taxes, Fees or Charges. – The Sangguniang Panlungsod may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding section at public auction. The proceeds of the sale shall accrue to the General Fund of the city.

SEC. 2A.54. Further Distraint or Levy. – Levy may be repeated if necessary until the full amount due, including all expenses is collected.

SEC. 2A.55. Collection of Real Property Tax through the Courts. –The city government may enforce the collection of basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in Sec. 2A.59.

(a) The City Treasurer shall furnish the City Attorney a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city in the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P10,000.00), the competent Court is the City Trial Court, and where the amount due is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.

(b) In both cases, that is, where the claim is either cognizable by an inferior court or by the regional trial court, the City Treasurer shall furnish the City Attorney the exact address of the defendant where he may be served with summons.

SEC. 2A.56. Action Assailing Validity of Tax Sale. – No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with the interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property of the person having legal interest therein have been impaired.

SEC. 2A.57. Payment of Delinquent Taxes on Property Subject of Controversy. – In any action involving the ownership or possession of, or succession to, real property, the court may **motu proprio** or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the

taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

SEC. 2A.58. Treasurer to Certify Delinquencies Remaining Uncollected. – The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the name to the City Mayor and the Sangguniang Panlungsod on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

SEC. 2A.59. Periods within which to Collect Real Property Taxes. – The basic real property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud, or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which: (a) the City Treasurer is legally prevented from collecting the tax; (b) the owner of the property or the person having legal interest therein requests for reinvestigation and executed a waiver in writing before the expiration of the period within which to collect; or (c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

SEC. 2A.60. Condonation or Reduction of Real Property Tax and Interest.- In case of calamity in the city, the Sangguniang Panglungsod by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the City Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the calamity.

SEC. 2A.61. Condonation or Reduction of Tax by the President of the Philippines. – The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the city.

SEC. 2A.62. Duty Register of Deeds and Notaries Public to assist the City Assessor.
– It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledge before them.

SEC. 2A.63. Insurance Companies to Furnish Information. – Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

SEC. 2A.64. Fees in Court Actions.- As provided in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer or Assessor shall be exempt from the payment of court and sheriff's fees.

SEC. 2A.65. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to the City. – As provided in Sec. 281 of the Local Government Code, all certificates documents, and papers covering the sale of delinquent property to the city if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

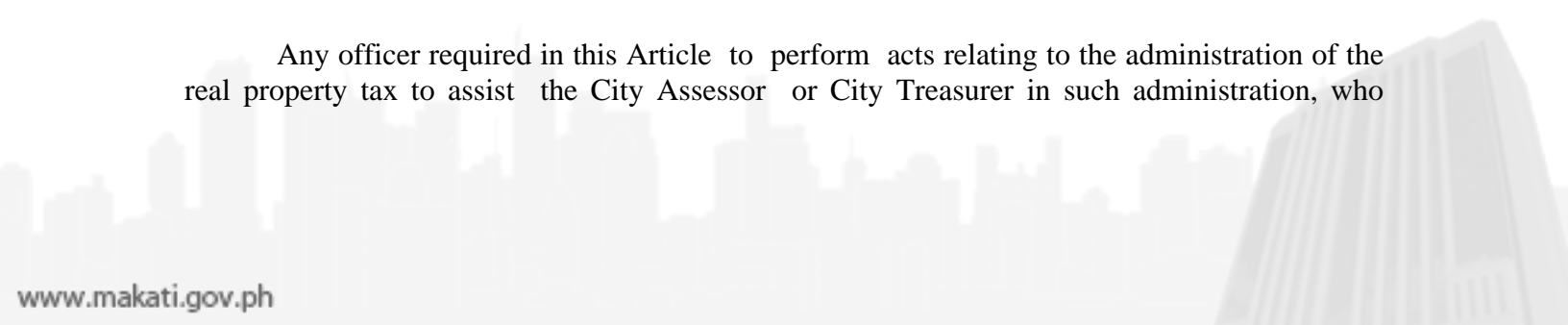
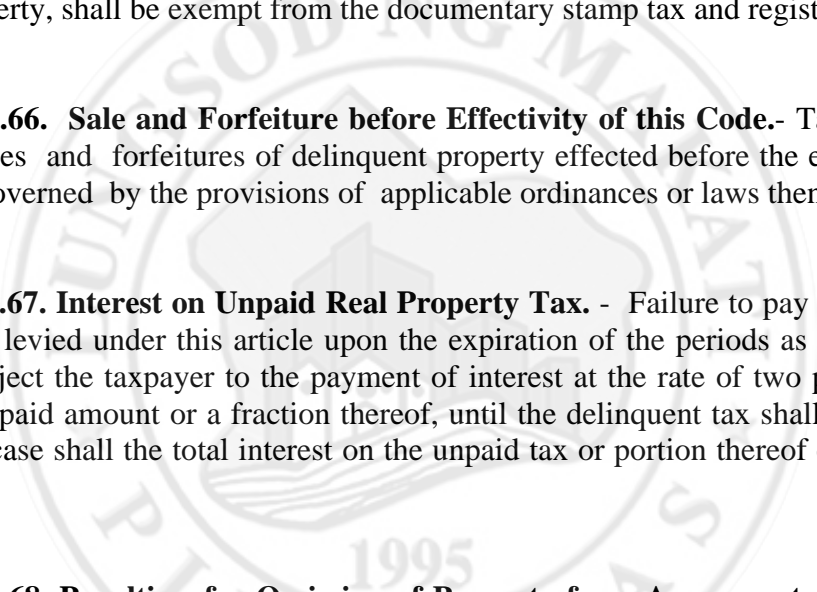
SEC. 2A.66. Sale and Forfeiture before Effectivity of this Code.- Tax delinquencies incurred, and sales and forfeitures of delinquent property effected before the effectivity of this Code shall be governed by the provisions of applicable ordinances or laws then in force.

SEC. 2A.67. Interest on Unpaid Real Property Tax. - Failure to pay real property tax or any other tax levied under this article upon the expiration of the periods as provided in Sec. 2A.10, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. But in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

SEC. 2A.68. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and other Acts. – Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than One Thousand Pesos (P1,000.00) or not more than Five Thousand Pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

The same penalty shall be imposed upon officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any officer required in this Article to perform acts relating to the administration of the real property tax to assist the City Assessor or City Treasurer in such administration, who



willfully fails to discharge such duties shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six months or by a fine of not less than Five Hundred Pesos (P500.00) nor Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

SEC. 2A.69. Penalties for Delaying Assessment of Real Property and Assessment Appeals. – Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

SEC. 2A.70. Penalties for failure to dispose of delinquent real property at public auction. – The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of the Article and any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month or more than six (6) months, or a fine of not less One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

Article B. Tax on Idle Lands

SEC. 2B.01. Idle Lands, Coverage. – For Purposes of real property taxation, idle lands, shall include all lands located in the city more than one thousand (1,000) square meters in area, one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax; Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, shall be subject to the additional tax payable by the subdivision owner or operator.

SEC. 2B.02. Imposition of Tax. – There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

SEC. 2B.03. Exemptions. – The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same person by

reason of **force majeure**, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any person having legal interest on the land desiring to avail of the exemption under this Section shall file the corresponding application with the City Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

SEC. 2B.04. Collection and Accrual of Proceeds. – The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue entirely to the City of Makati.

SEC. 2B.05. Listing of Idle Lands by the City Assessor. – The City Assessor shall make and keep an updated record of all idle lands located within the city. For Purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify the owner of the property or person having legal interest therein of the imposition of the additional tax.

SEC. 2B.06. Penalty for Tax Delinquency. – Failure to pay the tax on idle lands upon the expiration of the periods provided in Sec. 2A.10. shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. Provided, however, That in no case shall, the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Article C. Special Levy on Lands

SEC. 2C.01. Special Levy, its Meaning. – Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvement introduced by the government.

SEC. 2C.02. Imposition of Levy. – A special levy is hereby imposed on the lands specially benefited by the public works projects or improvements funded by the city at the rate not to exceed sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

SEC. 2C.03. Exemptions. – The special levy shall not apply to lands exempt from the basic real property tax. It shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of projects or improvements subject to special levy.

SEC. 2C.04. Time of payment. – The special levy shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such levy.

SEC. 2C.05. Collection and Accrual of Proceeds. – Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue to the General Fund of the City.

SEC. 2C.06. Ordinance Imposing a Special Levy. – A tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify the meter and bounds by monuments and lines and the number of annual installments for the payment of special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panglungsod shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The ordinance shall likewise specify the appropriate penalty for non-compliance or violations of the provisions of the said ordinance.

SEC. 2C.07. Publication of Proposed Ordinance Imposing a Special Levy. – Before the enactment of the ordinance imposing a special levy, the Sangguniang Panglungsod shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the date and place thereof and afford to the latter the opportunity to express their positions or objections relative to the proposed ordinance.

SEC. 2C.08. Fixing the Amount of Special Levy. – The special levy authorized therein shall be apportioned, computed and assessed valuation of the lands affected as shown by the books of the City Assessor or its current assessed value as fixed by said Assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

SEC. 2C.09. Taxpayer's Remedies against Special Levy. – Any owner of real property affected by a special levy or any person having a legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in Sec. 2A.37 of this code.