

F. CENTRAL BOARD OF ASSESSMENT APPEALS

STRATEGIC OBJECTIVES

MANDATE

To warrant the observance of the due process of law clause mandated by the Constitution in the assessment and collection of real property taxes by the government and ensure that the taxpayers are given the opportunity to be heard.

VISION

Local fiscal autonomy through fair and equitable real property assessment and collections.

MISSION

To warrant the observance of the due process of law clause guaranteed by the Constitution in the assessment and collection of real property taxes.

KEY RESULT AREAS

Anti-corruption/transparent, accountable and participatory governance

SECTOR OUTCOME

Fiscal strength

ORGANIZATIONAL OUTCOME

Due process for fair and equitable real property taxation improved

PERFORMANCE INFORMATION

KEY STRATEGIES

1. Faster and simpler filing, processing and monitoring of appealed cases
2. Online payment system for docket fees
3. Online case monitoring system
4. FAQ on CBAA and LBAA rules and procedures
5. E-bayad internet-based portals to effect a more convenient system of filing of appealed cases before the CBAA

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)BASELINE2015 TARGETS

Due process for fair and equitable real property taxation improved

Percentage of cases reviewed during the year that were elevated to the higher court and overturned reduced	25	10%(3)
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MAJOR FINAL OUTPUTS (MFOs) / PERFORMANCE INDICATORS (PIs)2015 Targets

MFO 1: ADJUDICATION SERVICES

Number of cases reviewed	32
Percentage of cases reviewed over the last five years whose decisions are overturned by a higher court	0
Percentage of cases received for adjudication that are resolved within 30 days of receipt of complete documentation	90%