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PROVINCE OF PANGASINAN
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that at the regular (web-based/online) session duly constituted of the Sangguniang Panlalawigan, Province of Pangasinan, held on January 27, 2025, the following provincial ordinance was approved:

Authored by SP Member Apolonia DG. Bacay

PROVINCIAL ORDINANCE NO. 340-2025

AN ORDINANCE ADOPTING REPUBLIC ACT. NO. 12001, OTHERWISE KNOWN AS THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT" (RPVARA), AND ITS IMPLEMENTING RULES AND REGULATIONS IN THE PROVINCE OF PANGASINAN, APPROPRIATING FUNDS THEREFOR AND FOR OTHER PURPOSES

WHEREAS, on June 13, 2024, President Ferdinand Marcos, Jr. signed into law Republic Act No. 12001, otherwise known as the Real Property Valuation and Assessment Reform (RPVARA), which aims to standardize and improve real property valuations across the Philippines and adopt the Schedule of Market Values (SMVs) as the single real property valuation base for the assessment of real property-related taxes in the country to improve revenue generation and fiscal management at the local government level, and to develop a comprehensive and updated electronic data base of real property information;

WHEREAS, Section 36 of Republic Act No. 12001 mandates that within three (3) months after the effectivity of this Act, the Department of Finance shall, in consultation with concerned stakeholders, promulgate an Implementing Rules and Regulations for the effective implementation of this Act;

WHEREAS, the General Welfare Clause set forth in Section 16 of the Republic act No. 7160 mandates that "Every local government unit shall exercise the powers expressly granted, those necessarily implied there from, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare. Within their respective territorial jurisdictions, local government units shall ensure and support, among other things, the preservation and enrichment of culture, promote health and safety, enhance the right of the people to a balanced ecology, encourage and support the development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice,

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promote full employment among their residents, maintain peace and order, and preserve the comfort and convenience of their inhabitants.”;

NOW, THEREFORE, on motion of SP Member Apolonia DG. Bacay, duly seconded, it was –

Be it ordained in session assembled:

SECTION 1. Title. – This Ordinance shall be known as “*AN ORDINANCE ADOPTING REPUBLIC ACT. NO. 12001, OTHERWISE KNOWN AS THE “REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT” (RPVARA), AND ITS IMPLEMENTING RULES AND REGULATIONS IN THE PROVINCE OF PANGASINAN, APPROPRIATING FUNDS THEREFOR AND FOR OTHER PURPOSES,* or the REAL PROPERTY VALUATION AND ASSESSMENT REFORM OF PANGASINAN.

SECTION 2. Guiding Principles. – This Ordinance is in pursuance to the declaration under Article 1 Section 2 of the Republic Act No. 12001 that: “It is the policy of the State to promote the sustainable development and maintenance of a just, equitable, impartial, and nationally consistent real property valuation based on international valuation standards, concepts, principles, and practices.”

SECTION 3. Statement of Policy and Objectives. – Guided by the aforesaid principles, it is hereby the policy of the Provincial Government of Pangasinan, in full agreement with the National Government, to adopt and localize the implementation of Republic Act No. 12001 and its Implementing Rules and Regulations, and ensure that all provisions of the law will be effectively implemented. Moreover, it shall pursue the attainment of the following goals and objectives declared in the Act, to wit:

- Establish and maintain standards based on the Philippine Valuation Standards, to ensure uniformity in valuing real properties for taxation and other purposes. (Section 3(a) & 13)
- Adopt Market Value as the single real property Valuation Base for assessment, eliminating inconsistencies arising from different valuation methods. (Section 3(b) & 14)
- Promote Fiscal Autonomy of LGUs to empower them to provide essential services to their constituents by enhancing their capacity to generate local revenues from real property. (Section 3(c))



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- d. Separate Real Property Valuation from tax policy formulation and administration functions, to prevent potential conflicts of interest and ensure that valuation decisions are based purely on professional expertise and market realities, not influenced by tax policy considerations. (Section 3(d))
- e. Create a Comprehensive Electronic Database of all real property transactions, to serve as a valuable resource for understanding market trends, facilitating research, and improving the accuracy of valuations. (Section 3(e) & 22)
- f. Support continuous research and development, and monitoring of new developments in valuation, to ensure that the Philippine valuation system remains updated and aligned with global standards. (Section 3(f))
- g. Ensure Transparency in real property transactions, subject to the provisions of Republic Act No. 10173, or the Data privacy Act of 2012, to build public trust and confidence in the valuation system, and to address concerns about manipulation and ensure fairness and accountability in the valuation process. (Section 3(g))
- H. Promote innovative Digital Technology in local and real property tax administration, which will modernize processes, improve data management, and enhance the efficiency and effectiveness of real property taxation. (Section 3(h))

SECTION 4. Definition of Terms. - As used in this Ordinance:

- a. Assessed value, also known as taxable value, refers to the market value of the property multiplied by the corresponding assessment level.
- b. Assessment refers to the act or process of determining the value of a property, or proportion thereof subject to taxation, including the discovery, listing, classification, and appraisal of properties.
- c. Assessor refers to the official or employee in the local government unit who is duly licensed appraiser, and performs appraisal and assessment of real properties, including plant, machinery, and equipment, for taxation and other purposes. This definition also includes assistant assessor.



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d. Automation refers to a seamless process with minimal human intervention and/or without human intervention on the front or back-end process of the service.

e. Bureau of Local Government Finance (BLGF) is the primary agency of the Department of Finance leading the implementation of RPVARA, specifically tasked to develop, adopt, and maintain the Philippine Valuation Standards (PVS), duly approved by the Secretary of Finance.

BLGF is also mandated to review and ensure that the SMVs prepared by the provincial, city, and municipal assessors are compliant with the PVS and real property valuation policies and standards. With the enactment of the RPVARA that expanded its powers and functions, BLGF will now be headed by an Assistant Secretary. New offices and units in BLGF like Real Property Valuation Service, Real Property Valuation Unit, and their counterparts in BLGF regional offices are likewise established. Consultative committees are also created to serve as the forum on matters pertaining to the setting and adoption of international valuation standards and other related concerns on real property valuation.

f. International Valuation Standards refer to standards for undertaking valuation assessments using generally recognized concepts and principles that promote transparency and consistency in the valuation practice as determined by the International Valuation Standards Council.

g. Market value refers to the estimated amount for which a real property shall exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing, wherein the parties had each acted knowledgeably, prudently, and without compulsion.

h. Real property refers to all the rights, interests and benefits related to the ownership of real estate.

i. Valuation, also known as appraisal, refers to the systematic, analytic and logical analysis of the recording of property facts, circumstances, investments and other relevant data resulting in a supportable estimate or professional opinion of the value of the property as of a specific date and for a specific purpose.



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j. Schedule of Market Values (SMV) refers to a table of base unit market value for all kinds of real property, except machinery within an LGU, prepared by assessors pursuant to existing laws, rules and regulations. For real property not specified in the SMV, the same shall be appraised at its current market value, and shall be assessed for taxation purposes by applying the prescribed assessment level based on its actual use.

k. Philippine Valuation System (PVS) is a “uniform valuation standards, which shall be used by all appraisers and assessors in the LGUs, and other persons, entities, or agencies that conduct valuation in the appraisal or valuation of lands, buildings, machinery and other real properties for taxation and other purposes.

l. Real Property Valuation Unit (RPVU) a unit created under the Office of the Local Assessor in every province and city to support the implementation of RA 12001 on the local level.

SECTION 5. Establishment of Real Property Valuation Unit (RPVU). -

Pursuant to Section 8 of the Act, a Real Property Valuation Unit (RPVU) under the Office of the Provincial Assessor shall be established to implement the provisions of RA 12001 in the Province of Pangasinan, within two (2) years from the effectivity of the RPVARA Implementing Rules and Regulations. The RPVU shall be created in accordance with the guidelines prescribed by the Civil Service Commission (CSC).

The organization structure and staffing pattern of this unit shall be included in the annual budget of the Office of the Provincial Assessor to ensure their operation capacity.

SECTION 6. Framework for Valuation of Real Properties. –The Province of Pangasinan shall conform with, and shall be guided by, the framework for valuation of real properties with market value as the primary basis for assessment as established in the Act.

A. Key Principles in Valuation Standards and Market Values

1. Uniform Valuation Standards developed, adopted, maintained, and implemented by the Bureau of Local Government and Finance (BLGF) for all appraisers and assessors, including those conducting valuations for taxation and other purposes. (Section 13)



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2. The valuation standards developed by the BLGF must conform to international valuation standards and principles, ensuring that the Philippine system is aligned with global best practices. (Section 13)
3. All real properties, whether taxable or exempt, are to be valued based on prevailing market values in the locality where the property is situated, in conformity with the Real Property Valuation Service (RPVS). (Section 14)
4. Depreciation must be taken into consideration in the valuation of depreciable assets, ensuring that valuations are adjusted to reflect the age, condition, and remaining useful life of the property. (Section 14)

B. Process in the Preparation of the Schedule of Market Values (SMVs)

1. *Notice and Responsibility of Local Assessors.* The provincial assessors, together with municipal and city assessors, upon notification of the BLGF, shall prepare and submit the SMVs for their respective LGUs. The proposed SMVs shall be compliant with the PVS and such other guidelines, rules, regulations and specifications as may be set by the Department of Finance. (Section 15)
2. *Timeline for Preparation and Completion of the SMV.* The preparation of SMVs, including the publication and public consultations shall be completed within twelve (12) months following the notification from the BLGF to the Provincial Assessor to submit the proposed SMVs. (Section 15)
3. *Publication of the Proposed SMVs.* The proposed SMVs shall be published for at least two (2) weeks prior to the public consultation and hearing, in the official website of the Provincial Government of Pangasinan, as well as, post the same in two (2) conspicuous places in the Provincial Capitol.
4. *Public Consultation and Hearing.* At least two (2) mandatory public consultations shall be conducted within sixty (60) days before the submission of the SMV by the Provincial Assessor to the BLGF, ensuring transparency and stakeholder engagement. (Section 15)



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5. *Submission and Review of the Proposed SMVs.* After public consultations and completion of the proposed SMVs, the provincial assessor shall submit the proposed SMV to the BLGF Regional Office, which then reviews the same within forty-five (45) days from receipt of the proposed SMVs, and shall endorse it to the Head of the BLGF. (Section 15)

6. *Certification by the Secretary of Finance.* The Head of the BLGF shall submit the proposed SMV to the Secretary of Finance for certification. The Secretary shall certify that the SMV was prepared in accordance with the latest PVS within thirty (30) days from receipt thereof. (Section 16)

In the absence of action by the Secretary of Finance within the specified period of thirty (30) days, the existing SMV shall remain in effect until a new SMV is certified in accordance with the provisions of the Act and its IRR.

7. *Revision of SMVs.* If the Secretary of Finance determines that the SMV does not comply with the latest standards set in the PVS, they shall remand or send back the endorsed SMV to the assessor providing specific reasons for disapproval and may order the assessor to revise the same. (Section 16)

The remand of the proposed SMV shall be coursed through the BLGF Central Office and the BLGF Regional office.

8. *Public Consultation for Revised SMVs.* Upon compliance with the findings of the Secretary of finance, the proposed SMV shall be resubmitted by the assessor to the BLGF Central Office through the BLGF Regional Office, within thirty (30) days from the receipt of the remanded SMV and after the conduct of at least one (1) public consultation, as may be necessary. (Section 16)

The Secretary of Finance shall decide on the resubmitted SMV within ten (10) days from receipt thereof, otherwise, the existing SMV shall remain in effect.

9. *Final Approval and Publication.* The approved SMV takes effect fifteen (15) days after its publication by the DOF in the Official Gazette or in its official website, and on the official website of the Province, and posted in two (20) conspicuous public places in the Provincial Capitol. (Section 16), copy furnished the BLGF Regional Office.



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10. *Transmission of the Approved SMV.* The certified SMV shall be officially and directly transmitted by the BLGF Central Office to the Provincial Governor, and the Sanggunian Panlalawigan, through the Provincial Assessor

C. Preparation of Revenue and Tax Impact Report on Potential Effects of New SMVs on Taxpayers.

1. *Report Preparation.* The Provincial Assessor, in coordination with the Provincial Treasurer, shall prepare a report on the revenue and tax impact of the new SMV on taxpayers. (Section 17)
2. *Submission to the Provincial Governor and the Sangguniang Panlalawigan.* The Provincial Assessor shall submit the report, including three (3) proposed options on the adjustment of the assessment levels and tax rates adopted in the existing ordinance, to the Provincial Governor and Sangguniang Panlalawigan for consideration within thirty (30) days from receipt of the approved SMV. (Section 17)

D. Use of Approved Schedule of Market Values as Basis for Determining Real Property-related Taxes

1. *Taxation Purposes* (Section 18(a))
 - General Revision of Property Assessments and Classification by assessors. (Section 18(a)(1))
 - Adjustment of Assessment Levels and Tax Rates by the Sanggunian. (Section 18(a)(1))
 - Determination of Market Value for Other Property-Related Taxes, such as local transfer tax, sand and gravel tax, community tax, and other fees and charges. (Section 18(a)(2))
 - Computing Internal Revenue Tax. The Commissioner of Internal Revenue uses the SMV or the actual gross selling price in consideration (as stated in real property transaction documents), whichever is higher, in computing any internal revenue tax. (Section 18(a)(3))
2. *Basis for Real Property Appraisals and Other Related Purposes* by all government agencies, instrumentalities, and government-owned or controlled corporations. (Section 18(b))



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E. Regular Updating of the Schedule of Market Values

1. *Initial Update.* All provincial assessors, together with municipal and city assessors, must update their respective SMVs within two (2) years from the effectivity of RA 12001, or not later than July 5, 2026. (Section 19)

Upon effectivity of the new SMV as certified by the Secretary of Finance, ordinances adopting SMV as basis for the general revision of real property values and assessment, and classification real properties shall be deemed automatically amended without prejudice to the enactment of an ordinance by the Sangguniang Panlalawigan adjusting the assessment levels, tax rates, and such other matters pertaining to the administration of real property tax.

2. *Regular Updating.* All LGUs are required to update the SMVs and conduct general revisions of property assessments and classifications every three (3) years thereafter. (Section 19)

Upon certification of the regularly updated SMV, the Sangguniang Panlalawigan shall enact an ordinance for the conduct of general revision of real property values and assessments, and classification of real properties. An ordinance may also be enacted for the purpose of adjusting the assessment levels, tax rates, and such other matters pertaining to the administration of real property tax, as the Sanggunian may deem appropriate.

3. *Revisions for Significant Market Changes.* In cases of significant market changes, such as infrastructure development, calamities, disasters, pandemics, or declared public health emergencies, the Provincial Assessor may recommend revisions to the existing SMVs to the BLGF Regional Office. (Section 19)

Such revision of the SMV shall be subject to the review by the BLGF Regional Office, which shall submit its recommendation to the Head of the BLGF, in accordance with Sections 14 and 15 of the Act.

4. *Suspension of General Revisions.* The Provincial Assessor may suspend the conduct of general revisions during a national state of emergency declared by the President or a local state of calamity declared by the local chief executive. (Section 19)



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In case of a national state of emergency, the suspension shall take effect until the declaration of national emergency has been lifted by the President. In the case of a local state of calamity, the suspension shall be for a period of thirty (30) days from the declaration by the Provincial Governor of the state of calamity. However, if the local state of calamity continues to exist after the expiration of the thirty (30) day-period of suspension, the BLGF may recommend for further extension to the Secretary of Finance for a period of another thirty (30) days or during the continued existence of the calamity, whichever is shorter.

F. Development and Conduct of Capacity Building Interventions.

The BLGF shall conduct the necessary trainings for all assessors, local officials and staff and other concerned personnel which will cover areas related to real property valuation, on the following:

- Preparation of SMV in accordance with the PVS and International Valuation Standards, concepts, principles and practices, among others.
- Conduct of impact studies, including the preparation of the revenue and tax impact report; concepts and methodologies for conducting the studies.
- Preparation of compliance reports, reports on real property valuation activities for submission to relevant agencies, among others.
- Other relevant subject areas, including, but not limited to, specific valuation methodologies for different property types, dispute resolution processes related to real property valuation, and technological advancements in the field of real property valuation.

G. Additional Indicator for the Seal of Good Local Governance.

Section 20 of RA 12001 provides that compliance with its provision "shall be considered as an additional indicator under the criteria of good fiscal or financial administration or financial sustainability under Section 7(a) of RA No. 11292, otherwise known as the "The Seal of Good Local Governance Act of 2019.", recognizing the significance of implementing a sound real property valuation system.

SECTION 7. Development and Maintenance of Real Property Market Database. The Province of Pangasinan recognizes the importance of a comprehensive and up-to-date real property database.



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A. Development of the Real Property Information System (RPIS).

The Province of Pangasinan shall be guided by the following policies and procedures in the development of RPIS, pursuant to Section 22 of RA 12001:

1. The BLGF is responsible for developing and maintaining an up-to-date electronic database of real property transactions, construction costs, and prices of materials, including plant, machinery, and equipment.
2. The BLGF requires the mandatory submission of relevant documents from national government offices and LGUs.
3. The submission of documents and information is subject to data privacy provisions of RA No. 10173, ensuring the protection of sensitive information.
4. The updated database is made accessible at no cost to all LGUs, national government agencies, and the Commissioner of Internal Revenue, subject to relevant data privacy provisions.
5. The private sector may access the database subject to BLGF guidelines.
6. Non-submission of required documents to the BLGF will subject the concerned official or employee to administrative penalties.
7. The Act requires all provinces, cities, and municipalities to automate their real property tax administration operations with the guidance of the BLGF and the Department of Information and Communications Technology (DICT).

B. Pursuant to Section 23 of RA 12001, the Register of Deeds has the duty to prepare and submit an abstract of the entire registry and copies of relevant real property transaction to the Provincial Assessor as well as to the municipal and city assessors every three (3) months.

SECTION 8. Appointment of Assessors. – The Provincial Government of Pangasinan shall comply with the appointment process for assessors, emphasizing transparency and competency as declared in Section 25 of RA 12001, to wit:

1. *Appointment by Local Chief Executive.* The Provincial Governor is responsible for appointing provincial assessor and assistant assessor, following civil service laws, RA No. 9646 (Real Estate Service Act), and guidelines outlined in the Act.
2. *Selection from a List of Eligible Candidates.* For provincial assessors, the appointee must be chosen from a list of at least three ranking eligible candidates within the region.



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3. *Selection from a List of Eligible Candidates within the Province.* For municipal assessors, the appointee must be chosen from a list of at least three ranking eligible candidates within the province.

SECTION 9. Penal Provisions. – The Act established the following penalties for violations of its provisions, ensuring compliance and accountability:

1. *Violations by Government Officials and Employees* (Section 26): Penalties include a fine, suspension from government service, or both, for violations such as failure to provide information, non-compliance with valuation standards, and failure to prepare or implement SMVs.
2. *Unlawful or Unauthorized Processing or Disclosure of Information* (Section 27): Unauthorized processing, access, disclosure, or use of real property information system data is punishable under RA No. 10173 (Data Privacy Act), RA No. 10175 (Cybercrime Prevention Act), and other relevant laws.
3. *Other Violations* (Section 28): Any person, whether natural or juridical, violating provisions of the Act other than those punishable under Sections 26 and 27, may be dealt with under applicable existing laws.

SECTION 10. Transitory Provisions of Republic Act No. 12001. The Province shall be guided by the following provisions of RA 12001 to facilitate the transition to the new valuation system:

1. *Transitory Guidelines* (Section 29): LGUs already in the process of updating their SMVs upon the effectivity of the Act are to continue their revisions, ensuring coordination with the BLGF.
2. *Use of Existing SMVs* (Section 29): In cases where SMVs are not yet available or updated, the Commissioner of Internal Revenue shall adopt the existing SMVs, zonal values, or actual prices in consideration, whichever is higher, for computing internal revenue tax, subject to maximum assessment levels.
3. *Cap on Real Property Tax Increases* (Section 29): For the first year of the approved SMV's effectivity, any increase in real property taxes is limited to a maximum of six percent (6%) of the taxes assessed prior to the effectivity of the Act.



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Secretary to the Sanggunian

4. *LGU Ordinance for Subsequent Years* (Section 29): LGUs may enact an ordinance to impose a cap on real property tax increases for subsequent years.

SECTION 11. Grant of Tax Amnesty. – Pursuant to Section 30, Article V, of Republic Act No. 12001, there is hereby granted a real property tax amnesty which shall cover penalties, surcharges, and interests from all unpaid real property taxes, including Special Education Fund, idle land tax, and other special levy taxes, which may be availed by a delinquent real property owner/taxpayer with the option of one-time payment or installment payment of the delinquent real property taxes within two (2) years from the effectivity of the said Act or until June 12, 2026.

The amnesty shall not extend to the following real properties:

- (a) Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
- (b) Real properties with tax delinquencies which are being paid pursuant to a compromise agreement; and
- (c) Real properties subject of pending cases in court for real property tax delinquencies.

SECTION 12. Funding Requirements. In accordance with Section 32 of the Act, Real Property Tax Administration Fund (RPTAF) shall be established dedicated for implementing the provisions of RA 12001.

The Sangguniang Panlalawigan shall appropriate necessary funds from locally generated revenues, national tax allotment, or other sources to establish the RPTAF for updating SMVs, revising real property assessments, and administering real property taxes.

SECTION 13. Declaration of Intent to Conform with Law. – This Ordinance is subject to National Law, Rules and Regulations governing its subject matter.

SECTION 14. Applicability Clause. – All matters relating to the imposition of this ordinance shall be governed by pertinent provision of existing laws and other ordinances.

SECTION 15. Separability Clause. – If for any reason, any section of this ordinance shall be held unconstitutional or invalid, other sections, which are not affected, thereby shall continue to be in full force and effect.



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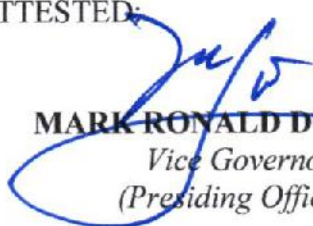
SECTION 16. Repealing Clause. All ordinances, rules and regulations, as part therefor, in conflict with or inconsistent with any provision of this Ordinance, are hereby repealed or modified accordingly.

SECTION 17. Effectivity Clause. – This Ordinance shall take effect after fifteen (15) days of complete posting and publication.

CERTIFIED BY:


VERNA T. NAVA-PEREZ
Secretary to the Sanggunian

ATTESTED:


MARK RONALD DG. LAMBINO
Vice Governor
(Presiding Officer)

APPROVED:


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