

LOCAL GOVERNMENT & REAL PROPERTY TAXATION

9:00 am to 5:00 pm, Friday, August 17, 2018
Manila Marriott Hotel, Pasay City, Philippines

COURSE OUTLINE

This one-day seminar is to guide the participants on the general principles with specific focus and thorough discussion of LGU taxation and real property taxation pursuant to Republic Act No. 7160, otherwise known as the Local Government Code of 1991 (LGC) which was signed into law on October 10, 1990 and took effect of January 1, 1992. This is designed to empower the citizenry on their rights as taxpayers especially vs. abusive local legislation and excessive LGU taxation. It is also to educate local government officials to become more effective in their legislative functions, governance and implementation of the LGU code.

TOPICS FOR DISCUSSION:

1. Basis of local taxing powers
2. Discussion of the fundamental principles governing local taxation (Sec. 130,LGC)
3. The local taxing power is exercisable by the Sangguniang Panlalawigan (Provinces), Sangguniang Panglungsod (cities), Sangguniang Pangbayan (municipalities) & Barangay Council (for barangays) (Sec. 132 LGC)
4. What is a local tax ordinance? What are the kinds of local tax ordinance?
5. What are the requisites for a valid tax ordinance?
6. What taxes may be imposed by provinces, municipalities, cities and barangays? Who are the person liable, the tax base, exceptions and time of payment? In case of provinces, they can impose professional tax, the transaction taxes, the tax rate, tax base, exception, time of payment and place of payment. Various illustrative problems will be discussed.
7. In case of municipalities, they may levy taxes, fees and charges not otherwise levied by provinces, but they can impose taxes on various types of business (Sec. 143, LGC). What kind of businesses are taxable by municipalities, the tax rate and the tax base?
8. What are the taxing powers of cities (Sec. 151, LGC)? Discussion of the case of City of Manila vs. Coca Cola Bottlers Phil. Inc, August 4, 2009). Discussion of the case of Super Grocers Inc. vs. Municipality of San Pedro, CTA AC No. 86, February, 25, 2013.
9. Distinguish Business Tax from Income Tax
10. Rates of Tax in Municipalities within Metro Manila area
11. Taxation of Condominium Corporation
12. How business taxes paid? (Se. 146, LGC)
13. What is the Presumptive Income Level Approach Assessment (PILAA) . There will be an illustrative discussion on how this is apply. (First Planters Pawnshop Inc. vs. City Treasurer of Pasay City, CTA EB No. 501, Dec. 10, 2010.
14. What is the situs of Business Tax (Sec. 150, LGC)
15. What are requirements for retirement of business (Sec. 145, LGC)

Discuss the case of Mobil Philippines Inc. vs. City Treasurer of Makati, July 14, 2005.

16. What are the requisites for imposition of fee or tax by LGC?
17. What are the requisites for the imposition of fee or tax not specifically enumerated under the LGC (Residual Taxing Power)?
18. What is the principle of Pre-emption or Exclusionary Doctrine in Local Taxation?
19. What are the 8 common limitations on the local taxing powers?
20. What if the same activity is taxes by 2 LGUs (e.g. province and city other than highly urbanized or independent component city within a province)?
21. Describe the common revenue-raising powers of local government units under Sections 153 to 155 of the LGC
22. Describe the taxing powers of Barangays, (Sec. 152, LGC)
23. What is the Community Tax? Who are authorized to levy? Who are the persons liable? Who are exempted from paying the tax, What is the tax rate for payment? What is the place of payment? What is the time for payment? What are penalty for delinquency?
24. Since there is no imprisonment penalty under the Constitution for non-payment of Community Tax, what is the assurance of people complying with it?
25. What is the Community Tax Certificate?
26. What are certain occasions when Community Tax Certificate is Required to be presented?
27. When may LGUs exercise its residual taxing powers (Sec. 186, LGC)
28. What are the limitations on the residual taxing powers?
29. What are the 4 other powers of the Local Government?
30. What is a Tax Exemption Certificate under IRR of LGC, Art. 282?
31. Discuss the tax exemptions existing before the effectivity of the LGC? What are the exceptions?
32. What are the guidelines for granting tax exemptions, reliefs and incentives (IRR of the LGC, Sec. 282 (b))? What are these tax exemptions, reliefs and incentives?
33. What are prescriptive periods for the assessment and collection of local taxes?
34. What are remedies of local government units for tax delinquencies?
35. What are the remedies of the taxpayer if aggrieved by the local government units?

REAL PROPERTY TAXES

1. What are fundamental principles governing real property taxes?
2. What are real property taxes?
3. What are the theory of real property taxes?
4. What are the nature or characteristics of real property taxes?
5. What is the definition of real property?
6. Discuss Mindanao Bus Co. vs. City Assessor, September 29, 1962
7. Which local government units may levy real property taxes?
8. What are the rules as to imposition of real property taxes?

9. What is the extent of the taxing powers of the LGUs on imposition on real property taxes?
10. Procedures in the administration of real property tax
11. What is the basis for assessment of real property for realty tax purposes?
12. What is the meaning of assessment level?
13. Distinguish fair market value from assessed value.
14. How are real properties classified under the RPT Code for assessment purposes? (Sec. 215, LGC)
15. What are the rules for revision of real property assessments?
16. What are the purposes of the general revision?
17. How is valuation of real property made?
18. What is the date of effectivity of assessment and reassessment of real property?
19. Describe the procedure for the determination of real property tax due?
20. What are the rules for the payment and collection of real property tax?
21. What is the prescriptive rules for the collection of real property tax? (Sec. 270, LGC)
22. What are the grounds for the suspension of the running of the prescriptive periods for real property tax collections? (Sec. 270, LGC)
23. What are the types of real property tax?
24. What is the reason for imposing ad valorem taxes on Idle lands?
25. What are Special Assessments?
26. What is the Socialized Housing Tax (R.A. 7279, Urban Development and Housing Act of 1992)?
27. What are the properties exempted from real property tax? (Sec. 234, LGC)
28. The authority of LGUs to grant tax exemptions from real property tax. What is the proof of tax exemption?
29. What are the remedies of the local government units for the collection of real property tax in case of delinquency?
30. What are the remedies of the taxpayers in case they are aggrieved by the action of the local government on enforcement of real property tax impositions?
31. What is the role of the Local Board of Assessment Appeals?
32. What is the role of the Central Board of Assessment Appeals?
33. Distinguish local taxation vs. real property taxation
34. What is the procedure for protesting real property tax assessment?
35. What is the procedure for levy for purposes of satisfying real property taxes?

Seminar Contact Person:
Paula Zaldivar – Program Leader
Center for Global Best Practices
Manila Lines: **(+63 2) 556-8968 or 69**
Manila Telefax: **(+63 2) 842-7148 or 59**
Email: paula.cgbp@yahoo.com
Please cc: mgm.cgbp@yahoo.com
Website: www.cgbp.org