

REAL PROPERTY TAX SYSTEM IMPROVEMENT PROGRAM FINAL REPORT

GOLD CONTEXT AND APPROACH

Policy and Legal Environment for Local Autonomy

Under Sec. 200 of the LGC, the primary responsibility for the proper, efficient and effective administration of the real property tax was transferred from the Department of Finance (DOF) to the provinces, cities and municipalities in Metro Manila. Sec. 201 of the LGC, however, provides that the DOF shall promulgate the necessary rules and regulations for the classification, appraisal, and assessment of the real property. Moreover, an additional paragraph was inserted in Art. 291 of the Implementing Rules and Regulations (IRR) giving the authority to DOF and the province to review and examine, on a continuing basis, property, assessment and real property tax records to ensure the proper implementation of the provisions of the Code.

LGUs' Approach before GOLD

USAID has a long history of involvement in real property tax administration in the Philippines. For more than two decades, the Philippine government attempted to improve the real property tax system through the Real Property Tax Administration (RPTA) projects. The RPTA began via a series of pilot projects from 1972 to 1978 as a component of the USAID-supported Provincial Development Action Program (PDAP). It was later upgraded to a self-standing nationwide program and has since been implemented in four phases under the Municipal Development Program (MDP) with financial assistance from the World Bank. Total investment in the RPTA has been substantial, estimated at more than \$36 million.¹

Despite this investment in RPTA, the performance of the real property tax remained basically the same. As pointed out by Rosengard, the RPTA project succeeded only in shifting the point of evasion from assessment to collection. Other interventions, particularly in the computerization of real property tax administration (RPTA), increased collections but there was also a corresponding increase in expenditures. Moreover, studies reveal that real property taxation is hardly a net producer of provincial and municipal revenues. In other words, the real property tax is not producing enough revenues to cover even the cost of collecting the tax. Data from four sample provinces, for instance, indicate that for every peso that goes to local coffers, the cost to LGUs can vary considerably. In one province alone, individual municipalities spent between .43 to 15.75 pesos to collect one peso of RP tax. In short, many municipalities spend more to collect the tax than is actually collected.

Cost of collecting one peso:

Province A	P1.18 – P 5.27
Province B	P1.49 – P 7.55
Province C	P0.43 – P15.75
Province D	P1.40 – P10.65

The productivity of the real property tax system is not encouraging. “Collection efficiency”—defined as the ratio of actual current collections to potential collectibles based on total

Collection Efficiency

Province A	6.7% - 67.5%
Province B	54.2% - 74.8%
Province C	11.0% - 63.0%
Province D	21.0% - 65.0%

¹ As estimated by Jay K. Rosengard in his book entitled "Property Tax Reform in Developing Countries", (1998). The program is continuing until today, hence, the total amount involved is definitely higher.

assessed value of all taxable properties—of municipalities in sample provinces ranged from a low of 6.7% to a high of 74.8%. That is, for every peso supposed to be collected, LGUs, on average, actually collected only between seven and seventy-five centavos. The average collection efficiency of municipalities probably ranges between 30% to 40%, or 30 to 40 centavos only.

Mr. Ray Fisher, the Revenue Officer of Madison City, Wisconsin, was mobilized to make an independent assessment of the current real property tax situation in the Philippines. Mr. Fisher's general observation confirmed that the real property tax system was not cost-effective and produced minimal revenues. Operation of the system was cumbersome and ineffective with little or no coordination of efforts. Poor record management was the rule, rather than the exception. Offices were buried in records that often were unneeded or unused. For instance, assessors prepare 9 assessment records for every real property unit and revised every 3 years during the general revision of property values. In an effort to stem fraud and corruption, needless complexities had been built into the system. Duplicate manual records were maintained by both the assessor and treasurer and data were often in conflict. Assessment and tax rolls were not open for public inspection. Little effort was given to maintaining records on a current basis; complete updating occurs only at the time of general revision. The process of verifying information was complex and subject to error. There was little follow-through on improvement efforts. Overstaffing occurs where it was not needed and understaffing was found in areas where it was vitally needed. Property valuations have little relationship to the prices properties would actually bring if sold. There was a lack of complete financial management information. Finally, there is no single person in charge of administering the real property tax.²

RPTS Improvement Program under the GOLD Project

GOLD Program Objectives and Task Approach. Given the above-mentioned facts, the challenge for the GOLD Project is how to transform real property taxation into an equitable, revenue-productive and cost-effective system through process innovation. To achieve this development objective, GOLD formulated an innovative framework of technical assistance based on demand-driven strategy, anchored on assisted self-reliance and implemented through active participation of all stakeholders.

In each province, a Provincial Technical Working Group (PTWG) composed of Mayors, Sangguniang Panlalawigan/Bayan members, Provincial/Municipal Assessors and Treasurers and their staff and other provincial officials was organized to undertake a diagnostic review of organizational and operational structure of the real property tax system, then plan and implement innovative but doable changes in the system. The participatory approach of the program is intended to influence a paradigm shift not only for the treasury and assessment personnel but most especially to elective officials and other stakeholders like barangay officials and teachers including the public in general.

A Technical Assistance Team was organized to assist the Provincial TWGs. It was emphasized that the role of consultants was to give advice, clarifications or suggestions only. The decision and the action to implement activities were the responsibility of the PTWG.

Program Coverage. Out of the eleven GOLD LGU sites, the RPTS improvement program was undertaken in five provinces and approximately 45 component municipalities. The

² Report of Ray Fisher on his assessment of the real property tax system in the Philippines, July 1996.

pilot provinces were: Capiz, North Cotabato, Negros Oriental, Nueva Vizcaya and Palawan. One province was added in the extension phase: Bataan Province. The Province of Bulacan was assisted in its efforts to improve the RPTS, although not as intensively as the 5 pilot provinces.

Consensus Building. Consensus building workshops were conducted to mobilize, organize, energize and, consequently, build consensus among local officials, NGOs and the private sector to undertake a transformation of the real property tax system. Participants identified gaps, bottlenecks or problems and corresponding solutions and action plans to improve the real property tax system and make it a net revenue producer for LGUs. Participants included Governors, Mayors, Vice-Mayors, Sanggunian members from the Province and Municipalities, and Treasurers, Assessors, and other officials involved in revenue generation at the provincial and municipal levels.

Frequently mentioned problems were: (1) landowners could not be located, (2) lack of qualified assessment personnel (e.g. tax mappers, appraisers), especially at the municipal level; (3) market values are unrealistically low after being frozen for more than seven years in the 1980s (well prior to the devolution of responsibilities to LGUs under the 1991 Local Government Code), and (4) an antiquated and ineffective tax information campaign. Interestingly, many technical personnel felt that some elected local officials were not supportive of their efforts to improve collection of real property tax. Participants also pointed to unnecessary prescribed forms which were not only expensive but also needed extra personnel to complete. Lack of coordination between treasury and assessment officials was mentioned, as were the tedious administrative remedies for non-payment of taxes. Lastly, lack of political will to enforce tax ordinances and political intervention were also cited as the common obstacles toward realizing a better collection of the real property tax.

Local officials then arrived at a consensus on what actions to undertake to improve the real property tax system. One innovative idea is the involvement of barangay officials in tax administration. Participatory workshops for barangay officials on real property taxation were conducted in several pilot municipalities to formulate action plans that would supplement municipal-level collection efforts and tax information drives. Another stakeholder in real property taxation the education sector (recipient of the Special Education Fund) which could likewise be mobilized to complement the revenue generation efforts of municipalities and barangays. In response to the problem of lack of political will or political intervention, elective officials in the Workshops vowed to fully support collection efforts in order to dramatically increase the collection from the tax. Computerizing the assessment and collection procedures including

WHAT LOCAL GOVERNMENTS CAN DO

Property Identification

- Use all measures to identify property owners, including the involvement of barangay officials
- Coordinate with concerned local government offices and national agencies (e.g., Register of Deeds, DAR, and DENR) for maps, master lists, titles, etc.
- Conduct regular training for assessment and collection personnel

Assessment and Appraisal

- Simplify assessment process and procedures
- Strict compliance with assessment laws, rules and regulations
- Establish uniform criteria for appraisal of properties

Records Management

- Eliminate unnecessary forms or records
- Computerize assessment and collection procedures and record management
- Enhance coordination between treasury and assessment offices

Collection and Enforcement

- Provide funds for tax information campaign
- Institute civil and administrative remedies for non-payment of taxes
- Conduct capability-building or training for assessment and treasury personnel
- Strictly enforce civil and administrative remedies

Policy Issues

- Recommend the amendment of exemption level, assessment levels and the frequency of general revision
- Recommend that Sangguniang Panlalawigan adjust "Fair Market Value" to true market values

records management was picked as a priority action, but would be most useful only after several significant changes were made in assessing and collecting, and in the relevant records.

Management Skills/Capability Building Workshops. After evaluating the output of the Consensus Building Workshops, Members of the Provincial Technical Working Group and GOLD Technical Assistance Team decided to have several management skills/capability building workshops. These are:

- ◆ A Change Management Workshop was conducted to equip the Provincial Technical Working Group with substantive tools in managing changes that will be implemented.
- ◆ A Total Quality Management (TQM) Workshop, the TWG members were taught TQM principles and management tools like flowchart analysis to enable them conduct a diagnosis of the current system.
- ◆ The Provincial Technical Working Group members also attended a Social Marketing Workshop to learn how to plan and implement innovative communications and promotions programs particularly the difficult task of convincing realty owners to pay their taxes regularly.
- ◆ The customer-oriented Quality Service Improvement Program (QSIP) Workshop created awareness, excitement and commitment to the concept of quality service excellence and customer-focused organization.
- ◆ The Team Building exercise fostered camaraderie and inter-personal relationships among Assessors and Treasurers of the province and the component municipalities which paved the way for dialogues and exchange of ideas or information on how to improve tax administration. This resulted to improved coordination and better working relationships among local Treasurers and Assessors towards better and more efficient collection of taxes.
- ◆ Because of low collection efficiency LGUs accumulated large delinquencies. Hence, a Workshop on Administrative Remedies was conducted in each pilot province to teach local

Barangay Officials Committed to Assist in:

- ◆ Tax information and education campaign
- ◆ Improving/updating the RPT data base
- ◆ Valuation and assessment of real properties
- ◆ Collection and enforcement activities

School Official and Teachers suggested the following:

- ◆ Integration of real property taxation in the curriculum in all levels
- ◆ Give certificate of recognition to model taxpayers
- ◆ Conduct of jingle, poster-making or essay-writing contest – prize from the SEF
- ◆ Inform the public about projects funded by SEF
- ◆ Information materials to be financed from the SEF

treasurers and assessors on the steps and legal pre-requisites before conducting public auction of delinquent properties.

Participants to the Consensus Building Workshop have strongly recommended the involvement of barangay officials and school teachers in tax administration as one of the strategies to improve tax collection. Hence, participatory workshops on real property taxation were conducted in all pilot municipalities. Barangay officials and school teachers were “shocked” to learn about the low collection efficiency and the high cost of collecting the tax. Participants also realized that they are recipients of the proceeds of the real property tax, hence, any increase in tax collection would also mean higher revenues for them. Because of the insights gained in the workshops, barangay officials and school teachers resolved to help the Treasurers and Assessors in improving real property tax collection. The output of the workshop is a MOA between the municipality

and the barangays indicating the roles and responsibilities of each party to implement the action plan.

Diagnostic Review of the Real Property Tax System. The Provincial Technical Working Groups and the Technical Assistance Team evaluated the collection efficiency and the cost-effectiveness of the RPTS of each province. In almost all provinces and municipalities, the collection efficiency is low and the system is not cost-effective. To determine the cause(s) of this, an assessment of the organizational and procedural structure of the RPTS was done. In the four major phases, namely property identification, appraisal and assessment, records management and collection and enforcement, the a process review was made using flowchart analysis and then validated by field visits and interviews of municipal assessment and treasury personnel. The major common findings were:

- Ocular inspection is not regularly conducted by either the Provincial Assessor or Municipal Assessors.
- Data gathering through networking with the Register of Deeds, Building Officials and Geodetic Engineers are not practiced by Assessors as provided in the LGC.
- Some Assessors tend to make “indiscriminate assessments” which might have bloated the total taxable values.
- Procedurally, all documents originating from the Municipal Assessors are forwarded to the Provincial Assessor who “ministerially” approves them, indicating the extent of duplication of functions.
- The manual procedure is tedious, cumbersome and prone to error.
- Traditional information and education conducted so far appeared not effective in informing taxpayers of their duty as citizens to pay their taxes regularly and promptly.

KEY RESULTS AND IMPACT

Overall Assessment of Impact of the RPTS Improvement Program.

The objective of the program is to transform the real property tax system in every province into an equitable, revenue-productive and cost-effective system through process innovation. It is basically an organizational development program that seeks to use behavioral knowledge to change beliefs, attitudes, values, strategies, structures and practices so tha the organization can better adapt to changing environment. The participatory approach utilized by the program was intended to influence a paradigm shift not only for treasury and assessment personnel, but most especially to elective officials and other major stakeholders like barangays and teachers including the public in general. This program is the first of its kind among the various interventions in the past on real property tax administration.

Local officials identified the extent, nature, dynamics of the problems affecting the system, then formulated and implemented the measures formulated to address them. The results of the exercise in each of the pilot provinces, however, vary as local conditions were different. The quality of leadership in the top and middle management, the level of commitment of local officials concerned, the availability of resources, the political will to implement, etc. were some of the major factors that influenced the outcome of the program in each province.

The most significant achievement of the program is increased participation in tax administration by major stakeholders. Admittedly, the impact of this in terms of higher tax

collection could not be felt in the short run but would become evident only in the long run. Higher public tax awareness coupled with higher commitment of local officials and aided by the introduction of modern technology - the GOLD designed RPTIS software (see MIS report) - will certainly increase tax collections in the future.

Key Results and Major Accomplishments

Collection Efficiency and Cost to Collection Ratios. The table below shows the collection efficiency and cost-to-collection ratios from 1991 to 1999 in three of the GOLD pilot LGUs:

TABLE ON COLLECTION EFFICIENCY AND COST TO COLLECTION RATIOS

COLLECTION EFFICIENCY FOR BASIC & SEF*

LGU	1991-96 Average	1997	1998	1999
Cotabato		60.62	73.04	80.55
• Alamada		40.59	52.91	37.33
• Antipas	31.19	52.70	57.69	51.67
• Carmen		29.51	72.86	71.08
• Midsayap		71.40	92.46	92.89
• Pres. Roxas		62.47	67.18	62.87
Nueva Vizcaya	42.89	54.68	54.73	54.16
• Bambang	41.33	56.73	66.39	61.44
• Bayombong	45.20	70.55	75.81	73.35
• Diadi	42.93	45.19	46.26	51.68
• Dupaz del Sur	41.50	39.60	43.35	44.65
• Kasibu	22.56	61.33	56.62	48.88
• Solano	54.82	52.89	61.79	61.52
Palawan	38.67	49.14	47.25	50.06
• Aborlan	102.49	35.63	42.15	47.34
• Narra	31.69	81.88	59.49	69.36
• S. Espanola	1.53	39.92	33.93	35.23
• Bataraza	28.35	33.20	40.88	42.85

*RPT Total Current Collection (Basic and SEF)
Total Current Year Collectibles (Basic and SEF)

COST-TO-COLLECTION RATIO *

LGU	1991-96 Average	1997	1998	1999
Cotabato	3.32	.39	0.72	0.85
• Alamada	11.93	1.86	3.79	2.53
• Antipas	2.94	1.40	2.16	2.87
• Carmen	9.52	1.95	3.36	2.78
• Midsayap	3.03	.56	0.88	0.91
• Pres. Roxas	5.78	1.47	1.80	1.99
Nueva Vizcaya	2.67	2.18	1.43	1.29
• Bambang	4.20	4.91	2.10	2.20
• Bayombong	3.87	2.94	1.71	2.38
• Diadi	13.28	12.17	6.55	6.36
• Dupaz del Sur	15.79	17.98	9.06	6.63
• Kasibu	28.61	N.D.	6.76	9.06
• Solano	4.51	3.26	1.62	1.63
Palawan	3.04	3.35	2.53	2.02
• Aborlan	10.47	10.37	5.09	4.40
• Narra	3.98	2.96	1.85	1.80
• S. Espanola	2.3.23	9.92	5.79	5.81
• Bataraza	8.86	6.32	3.53	3.87

*Actual Cost of Collection
Actual Current Year Collection

Revising the Collection Target Formula. In September 1998, the Province of Nueva Vizcaya presented its experience under the GOLD RPTS improvement program with the other provinces during the sharing session of the League of Provinces in Clark, Pampanga. After the presentation, the ensuing discussion centered on the use of potential tax collectibles based on total assessed values to determine the LGU target as well as a factor in the computation of collection efficiency to measure the performance of the RPTS in each LGU. In the end, the BLGF agreed to the proposal of the Provincial Governors to use the current tax collectibles instead of the BLGF-mandated collection target as the basis for computing collection efficiency. Atty. Angelina Magsino, Officer-In-Charge of the BLGF and Laguna Governor Joey Lina in his capacity as President of the League of Provinces signed the resolution. Starting 1999, BLGF began using the potential collectible as basis for setting collection targets as well as in assessing the collection performance of LGUs.

Mobilizing Barangay Officials in Tax Administration. Field validation of assessment records with the assistance of barangay officials proved to be a very useful exercise. This was demonstrated by municipal treasurers and assessors of Nueva Vizcaya who identified and assessed undeclared buildings, and changes in ownership and gathered the addresses of absentee property owners. The Punong Barangay of Poblacion North, Solano, Nueva Vizcaya, initiated a barangay socio-economic survey with the assistance of purok leaders and SK members. The survey identified commercial establishments, property owners and undocumented property improvement. The information generated was used to update the records of the offices of the Treasurer and Assessor which eventually helped increase the tax collection of the municipality.

After conducting the participatory workshop on real property taxation for barangay officials in all 22 municipalities, the Province of Negros Oriental likewise mobilized barangays to conduct tax information and dissemination campaign in all barangays in the province.

Involving Public School Teachers and Officials. Most local officials and the public in general think that real property tax administration is the sole responsibility of the local assessors and treasurers. Unknown to tax administrators, a successfully mobilization of the education sector, a major recipient of RP tax collections through the SEF, could help a lot in improving the tax awareness of the people. Nueva Vizcaya was the first province to plan how to tap the education sector for tax administration. It started when a DECS official, after attending the consensus building workshop to strategize how to improve real property tax collection in the province, realized the importance of the tax especially to public schools constantly plagued by lack of classrooms and teachers, and the great role that schools can play in improving tax administration. This was followed by a series of workshops for school teachers on real property taxation. Then, a workshop for teachers and DECS officials was conducted to develop curriculum that integrates real property taxation in the social science subjects in public elementary and secondary schools.

Following the example of Nueva Vizcaya, the province of Negros Oriental also conducted a one-day workshop on RPT for teachers in each of the 22 component municipalities. In the Municipality of Dauin, the DECS District Supervisor collaborated closely with municipal officials led by the Mayor in implementing the results of the workshop. Then, a writeshop on curriculum development was conducted to integrate real property taxation subject in the primary and secondary level. LGU and DECS officials pledged to start implementing the lesson plan formulated during the workshop during school year 2000-2001.

Implementation of Major PTWG Recommendations. Based on the systems analysis and results of workshops, and recommendations of the PTWG, several provinces implemented the following changes:

- To avoid duplication of functions/ responsibilities, the Provincial Assessor delegated his functions/ authority to the Municipal Assessors. The Provincial Assessor's Office was restructured/reorganized to make the office attend to more substantive and relevant activities such as research and statistics, assessment audits, regular field/ocular inspections, etc.
- The linkage between assessment and collection functions was strengthened to enhance efficiency and minimize cost of collection. After improving the manual process, the assessment and collection activities were computerized, using the GOLD-designed Real Property Tax Information System (RPTIS), to improve efficiency and reduce costs particularly in the general revision of market values. Subsequently, the assessment forms, tax records and reports were redesigned to eliminated redundancies.
- Innovative ways of conducting tax information and education campaign were conducted, particularly the involvement of barangay officials and teachers in social marketing.
- Several organizational development (OD) interventions were made to improve managerial and technical capabilities, boost employee morale and address behavioral problems.
- Upward revision of the schedule of fair market values to reflect increase in prices;
- Implementation of administrative remedies -- updating of RPTAR, sending of notices of delinquency, serving of warrant of levy and actual public auction; and

CONTRAINTS AND DIFFICULTIES

Program Design and Implementation Difficulties. Local finance emerged as one of the top priorities in almost all the GOLD Provincial Planning Workshops (GPPWs), where revenue generation is the most common concern. Specifically, LGUs wanted to computerize the real property tax system. USAID's previous experience on RPTS computerization, however, indicated that there is more to just providing LGUs with computers to improve the system. Ray Fisher's report, which recommended an overhaul of the organizational and procedural structure of the RPTS, paved the way for the design of an RPTS improvement program acceptable to USAID.

The RPTS program was basically an organizational development (OD) program that seeks to use behavioral knowledge to change beliefs, attitudes, values, strategies, structures and practices so that the organization could better adapt to competitive actions, technological changes and the fast pace of the other changes in environment. Given the deep-rooted, widespread and myriad problems in the system, the RPTS improvement program was planned to be implemented in two years - from July 1997 to June 1999. The GOLD Technical Assistance Team worked with the Provincial Technical Working Groups (PTWGs) for one whole year to produce a set of recommendations that would significantly alter the organizational and

procedural set-up in each in provincial pilot site. The next step -- implementation of recommendations -- was crucial.

OD process applies behavioral science knowledge and strategies to improve an organization. It is a long-range, continuing effort that tries to build cooperative work relationships through the use of change agents. OD programs generally use change agents, whose role is to stimulate, facilitate and coordinate change. Change agents may be external or internal. The technical assistance team acted as the external change agent while the provincial treasurer or assessor usually served as the internal change agent. With minimal technical assistance from the external agent, the burden of implementing the recommended significant changes in the system rested heavily on the shoulder of the internal change agent - the provincial assessor or treasurer. The outcome of the OD intervention, therefore, was very dependent on the quality of leadership of the internal change agent. Negros Oriental started late, but arguable accomplished the most because the provincial treasurer was very active, and the Governor was supportive and demonstrated good leadership. In North Cotabato and Palawan, the provincial assessors assumed the role of internal change agents, but significant changes were limited to assessment activities only.

In a successful change management, there should be champions, preferably from top management, who would give full support to whatever changes are needed to achieve organizational efficiency. The Governor of Negros Oriental gave his full support to all the activities initiated by the provincial treasurer. Nueva Vizcaya was the only province that introduced significant organizational and procedural changes in the system despite strong internal resistance. This can be attributed to the strong support of the Provincial Governor who exercised his leadership to effect such change.

In all the consensus building workshops, strong political will to implement changes in assessment and collection procedures was mentioned as the number one factor to achieve transformation of the RPTS into a net revenue producer.

External Constraints and Difficulties. Under the Local Government Code, the role or responsibility of the Department of Finance (DOF), through the Bureau of Local Government Finance (BLGF), is mainly to prescribe guidelines on the classification, appraisal, and assessment of real property. However, most assessors, perhaps by force of habit, still look to the BLGF/DOF for guidance and, sometimes, approval for whatever changes they intend to implement. For instance, some assessors were not willing to change procedures or reduce the number of assessment forms used unless approved by the BLGF/DOF.

Many of the major recommendations of the PTWGs can be implemented only if the LG Code is amended, e.g. abolition of the assessment level, LGU share from the SEF proceeds, creation of a technical committee to approve the schedule of market values, etc. Some of the PTWG recommendations were incorporated in HB 7845 filed by Congressman Romeo Candazo and in SB 2065 filed by Senator Aquilino Pimentel. Unfortunately, an immediate passage of an omnibus amendment of the LGC is not likely to happen soon, and may not happen before 2003.

SUSTAINABILITY OF GOLD INITIATIVES

Institutionalization Approach

The heart of the institutionalization approach for the Real Property Tax Improvement Program is networking with key institutions like the Department of Finance (DOF), particularly Bureau of Local Government Finance (BLGF), the Liga ng mga Barangay, League of Provinces, League of Cities and League of Municipalities, Centers for Local Governance (CLGs), the Department of Education and Culture (DECS), and the Department of Interior and Local Government (DILG). These key institutions would hopefully continue the GOLD RPTS activities in enhancing real property tax administration.

DOF/BLGF Initiative. Trainers composed of BLGF Central/Regional staff and some local treasurers and assessors have undergone ToP training and the trainers' training on workshops for barangay officials and DECS/School Teachers on real property taxation. These trainers are expected to conduct the participatory workshops as well as to train other BLGF staff in the conduct of these workshops, as part of the key result objectives of their respective BLGF regional offices. BLGF can also pursue other GOLD initiated activities on improving the real property tax system including the use of the organizational development tools to diagnose the organizational and procedural set-up of the system and recommend changes to make the real property tax a net revenue producer.

LIGA, DILG, CLG Initiative. The initiative with the Liga ng mga Barangay and the DILG would be mainly on the replication of the participatory workshop on real property taxation for barangay officials and the subsequent activities involving barangay officials in tax administration. The LIGA trainers will conduct actual barangay workshops in municipalities and cities. In the case of DILG, Regional Offices will be asked to incorporate in their activities the conduct of barangay workshop on real property taxation for barangay officials. Of course, DILG can coordinate with CLGs and the BLGF Regional Office in the conduct of this workshop. CLGs, through their own initiative or upon invitation from LIGA, DILG, or BLGF, can handle the facilitation of all RPTS workshops.

DECS Initiative. The successful mobilization of DECS and school officials in Nueva Vizcaya and Negros Oriental will be presented to officials concerned at the DECS Central Office and convince them to issue a circular enjoining DECS superintendents to consider the conduct of workshop on real property taxation for teachers and the subsequent writeshop on curriculum development to incorporate real property taxation in the elementary and high school social science subject.

Replication by GOLD LGUs. Another approach will be for the GOLD LGUs to reach out to other LGUs to replicate RPTS activities. The various Provincial Technical Working Group can render technical assistance, e.g. conduct of barangay and teachers' workshops, to non-GOLD LGUs. An example of the approach is what Negros Oriental did to Siquijor Province.

Replication Cost

In pursuing the technical assistance for the improvement of the real property tax system, several modules of activities were implemented either as a series to the other activities or as a simultaneous activity. These modules include: consensus building and action planning among provincial and municipal officials, management skills/capability building workshops, diagnostic

review of system and conduct of participatory workshops for barangay officials and, teachers and school officials. Estimated cost for each of these modules including cost for participants meals, venue, workshop materials, fees and transportation and travelling allowances of consultants and trainers /facilitators, are as follows:

Module 1	Php
Consensus Building and Action Planning Workshop	80,000.00
Module 2	
Management Skills/Capability Building Workshops (maximum of 6 workshops)	320,000.00
Module 3	165,400.00
Diagnostic Review of the System	
Module 4	
Participatory Workshop for Barangay Officials and Teachers and School Officials (for 1 municipality only)	50,000.00
TOTAL	615,400.00

CONCLUSION AND RECOMMENDATIONS

The RPTS improvement program experimented in using the organizational development approach to improve an organization --- the treasury and assessment departments. It sought to apply behavioral knowledge to change beliefs, attitudes, values, strategies, structures and practices so that the organization can better adapt to changing socio-economic and political environment.

The RPTS program used the participatory approach to influence a paradigm shift not only for treasury and assessment personnel, but most especially for elective officials and other stakeholders, like barangays and school teachers as well as the general public. Elected officials were required to make hard decisions by asking the public to pay their taxes, enforcing collection remedies through public bidding of delinquent properties, raising the market values of properties to increase collection.

A participatory approach was used to address the human factor before introducing any new technology. Computers and modern technology would certainly hasten the improvement in procedures and systems, but experience has shown it is not sustainable unless the human factor is addressed. There is assurance, therefore, that the real property tax information system software being shared by Bulacan with other GOLD pilot LGUs would go a long way in enhancing the assessment and collection of taxes.

It is also worth mentioning that most of the donor-assisted interventions were consultant-led efforts that produced increased revenues in the short-run, which to their normal levels after the project. The GOLD RPTS program is different on two counts: one, program activities were selected by local officials, not mandated by donor or the consultants. The local officials made the decisions and actions themselves. Second, the technical assistance team facilitated, gave advice, suggestions or clarifications. The program avoided creating situations where the consultants would end up doing the job.

The problems confronting and surrounding the system are deep-rooted, widespread and myriad. The RPTS program did not intend to overhaul the system overnight, but to build on

small wins to reform the system. It can be concluded, therefore, that the GOLD experience is just the beginning of a long arduous journey towards making the system efficient, effective and productive.

Based on the above conclusion, the following are recommended:

1. Replication of GOLD RPTS Approach and Processes

The GOLD RPTS approach and processes could be replicated in other LGUs with the following caveat: (a) the LCE should initiate, support and sustain any reform that will be adopted; (b) external and internal change agents should be carefully selected; (c) the duration of the program should be a minimum of three years allowing the changes to be part of the "way of life" in the LGU; (d) all the activities should be undertaken to realize their full impact. For instance, undertaking barangay or teachers' workshops is not enough. There should be follow-up activities. Diagnostic review of the system is a must.

2. Integrated Approach and On-site Training

At present, assessment and treasury personnel coming from various places are gathered together in Manila or elsewhere to undergo training. These past training activities should be evaluated in terms of their impact on the job performance of the trainee and in terms of how it improves the entire system of the LGU. An integrated and on-site training should be seriously considered. The entire staff of the assessment and treasury offices, including the Local Chief Executive and other elected officials should be involved.

3. Suggestions to the Bureau of Local Government Finance (BLGF), DOF

- A pro-active approach to improve the technical and administrative processes by conducting field consultations or generating feedback from the field more often;
- Initiate diagnostic review of the system in each province or city and allowing some deviations to suit to local environment;
- Review the legal and structural framework of the RPTS - some good recommendations can be found in the Candazo bill (HB 7845) as well as the Pimentel bill (SB 2065); and
- Teach assessors and treasurers how to evaluate RPTS application software that really works and is beneficial to the LGU

4. Suggestions to Donor Institutions

In packaging assistance to improve the real property tax system, donor institutions should not limit the assistance to tax mapping only. A total integrated approach should be employed. Tax mapping alone does not translate to higher collections. It only shifts the point of evasion from assessment to collection. It should be a total approach from assessment to collection to enforcement of administrative remedies and other activities, including better information and dissemination approaches.

Institutional Partners

INSTITUTION	CONTACT PERSON	CONTACT ADDRESS AND NUMBERS
Bureau of Local Government Finance Central Office	Atty. Angelina Magsino Deputy Executive Director	8 th Fl., EDPC Bldg, Bangko Sentral ng Pilipinas, Manila (02)527 2790/ (02)527 27-80
Bureau of Local Government Finance Region III	Dir. Teodora Pineda OIC Regional Director	BLGF Region III, San Fernando City, Pampanga
Bureau of Local Government Finance Region VI	Dir. Demosthenes Querubin Regional Director	BLGF Region VI, Ilo-Ilo City (033)320 03-34 / (033)320 03-48
Bureau of Local Government Finance Region VII	Dir. Presentacion Montesa Regional Director	BLGF, Reg. VII, 7/F Cebu Kang-Ha Foundation Bldg., Cebu City (032)254 41-52 / (032)256 27-97
LGU Guarantee Corporation	Ms. Lydia N. Oriol Senior Vice President	28 th Fl., Antel 2000, 121 Valero St., Salcedo Village, Makati City (02)751 87-64/ (02)751 87-67

LGUs Assisted

LGU	CONTACT PERSON	CONTACT ADDRESS AND NUMBERS
Bataan	Mr. Pastor Vichuaco Provincial Treasurer	Provincial Capitol, Balanga, Bataan (047)237 23-76
Capiz	Mr. Roque Barrios Provincial Assessor	Provincial Capitol Roxas City, Capiz (036)621 0033
	Mr. Gualberto Bernas OIC Provincial Treasurer	Provincial Capitol, Roxas City, Capiz (036)621 00-40
Cotabato	Mr. Efren Go Provincial Treasurer	Provincial Capitol, Amas Kidapawan City, Cotabato (064)288 17-99
	Mr. Corpuz Limpot Provincial Assessor	
Negros Oriental	Ms. Flory Sonjaco Provincial Treasurer	Provincial Capitol, Dumaguete City, Negros Oriental (035)225 17-23

LGU	CONTACT PERSON	CONTACT ADDRESS AND NUMBERS
Nueva Vizcaya	Mr. Perfecto Martinez Provincial Treasurer Mr. Manuel Reyes Provincial Assessor	Provincial Capitol, Bayombong, Nueva Vizcaya (078)321 25-80 (078)321 27-13
Palawan	Mr. Mario Creag Provincial Assessor Mr. Teofilo Palanca OIC Provincial Treasurer	Provincial Capitol, Puerto Princesa City, Palawan (048)433 25-71 (048)433 26-71

**DIRECTORY OF CONSULTANTS
RESOURCE MOBILIZATION AND MANAGEMENT
Real Property Tax System Program And
Financial Trend Monitoring System Program**

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NAME	TITLE	CONTACT ADDRESS AND NUMBER
HERNANDEZ, ELLEN	Real Property Tax Consultant	88 Cor. Jasmin and Gumamela Sts., Town and Country Executive Village, Marcos Highway, Antipolo City (02)645 81-53/ (02)678 39-43/ 0917-981-1946
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MONTOJO, JOANAH DIMAANO	Communications Facilitation Specialist	155 Datu Ingkal St. Kidapawan City, Cotabato (064)288 851-50/ 0917- 726-0557
PAAT, LORINA	Management Information System Specialist	L6B5 Teacher's St., Merryhomes, West Fairview Quezon City
SABUGO, CORNELIO	Management Information System Specialist	Bldg., 27 Unit CA 9 City Metrohomes Condominium. Pureza St., Sta. Mesa, Manila (02)411 25-84 / (02)413 21-87 / (02)413 72-29
SAQUING, LEOPOLDO	Consultant	Zulueta St., Salvacion Bayombong, Nueva Vizcaya
ZIPAGAN, ROMULO	Real Property Tax Consultant	1744 UP San Vicente, BLISS, Diliman, Quezon City (02)928 90-31 / (02)433 96-64 / 0917-984-0579

NAME	TITLE	CONTACT ADDRESS AND NUMBER
NATIONAL TAX RESEARCH CENTER <ul style="list-style-type: none">• QUINTOS, VICENTE Q.• ISORENA, LINA D.• VALMORES, EVANGELINE• BERMUDEZ, ALBERTO R.• LAGRAMADA, TERESITA• NOBLEZA, LEMUEL	Tax Consultant	National Tax Research Center Harbor Center II 23 rd St., cor Chicago St., Port Area, Manila (02)527 20-63 / (02)527 20-50

CONSENSUS-BUILDING and ACTION PLANNING WORKSHOP
Reforming the Real Property Tax System through Process Innovation

WORKSHOP OBJECTIVES:

1. To evaluate the revenue performance of the real property tax system (RPTS):
2. To identify policy, structural and procedural issues, problems and constraints of the present real property tax system;
3. To arrive at a consensus on the level of collection efficiency (C.E.) and cost-to-collection ratio (CCR) to serve as targets for the province and the municipalities;
4. To identify significant but doable measures or changes to make the real property tax system a net revenue producer, revenue productive and cost effective and;
5. To generate consensus on the detailed activities to implement the identified policy, structural and procedural changes in the real property tax system.

WORKSHOP PARTICIPANTS:

1. Members of RPTS Technical Working Group
 - Provincial Assessor
 - Provincial Treasurer
 - Provincial Accountant
 - Provincial Budget Officer
 - President of Municipal Treasurers' League
 - President of Municipal Assessors League
 - Sangguniang Panlalawigan Committee Chairman on Finance
 - Provincial Planning and Development Coordinator
 - Five Representatives from the Private Sector
 - Provincial Administrator
 - Provincial Legal Officer
 - Executive Assistant to the Governor
 - President League of Budget Officers
 - President League of Accountants
2. All Municipal Mayors
3. Sangguniang Bayan Committee Chairman on Finance or Ways and Means
4. Municipal Treasurers and Assessors
5. Assistant Provincial Treasurer
6. Assistant Provincial Assessor
7. President, Municipal Budget Officers' League
8. President, Municipal Accountant's League
9. Provincial Treasurer's Office chief of Land Tax division
10. Provincial Assessors' Office division chief of Records Management, Tax Mapping and Assessment

WORKSHOP SCHEDULE

DAY AND TIME	ACTIVITY AND METHODOLOGY	EXPECTED OUTPUT OF SESSION
Day One		
8:00 -8:30	Registration of Participants	
8:30 -9:30	Opening Program <ul style="list-style-type: none"> • Invocation • Pambansang Awit • Opening Remarks • Welcome Address • Briefing on the GOLD Project and the RPTS protocol • Workshop Overview • Workshop Objectives • Workshop Process 	Participants are familiarized with the objectives of the workshop as well as the methods and processes to be employed in the generation of the workshop outputs.
9:30-10:30	Discussion on <ul style="list-style-type: none"> • RPTS Mandates of LGUs • RPTS Collections: National, Regional, Provincial • Percentage share of RPT to Total Income (Basic and SEF) • Real Property Tax Profile (5 years) 	Participants are appraised on their current levels of realty tax collections relative to regional and national levels. Participants are sensitized on the need to improve productivity and efficiency of the Real Property Tax System.
10:30 -10:45	Coffee Break	
10:45-12:00	Workshop 1: Calculating the Revenue Productivity and cost-to-Collection Efficiency of the Real Property Tax System	Participants are able to appreciate the revenue productivity of the RPTS in their LGU. Participants appreciate how much their LGU spends for every peso collected in taxes Participants appreciate the share of their RPT collection in their total Income. Participants appreciate the relative "opportunity productivity levels of the RPTS.
12:00-1:00	Lunch Break	
1:00-1:45	Continuation of Workshop 1	

DAY AND TIME	ACTIVITY AND METHODOLOGY	EXPECTED OUTPUT OF SESSION
1:45-3:15	<p>Input/Discussion: The Four Phases of Real Property Tax Administration</p> <p>Workshop 2: Reviewing the current policies, organizational set-up and methods/procedures in assessment and collection of the Real Property Tax</p>	<p>Participants arrive at a broad consensus on policy, organizational and procedural gaps/bottlenecks that hinder the achievement of higher revenue productivity and better cost efficiency of the RPTS.</p> <p>Participants are able to appreciate the cost components for each major steps in the RPTS work flow.</p> <p>Participants are able to identify gaps and bottlenecks relative to the entire work process flow Participants are able to arrive at initial prioritization of the gaps and bottlenecks for each step in the workflow.</p> <p>Participants are able to appreciate initiatives of the LGU already undertaking/being undertaken in order to address gaps and bottlenecks.</p>
3:15-3:30	Coffee Break	
3:30-5:00	Workshop 2 Plenary Session	<p>Participants arrive at the broad consensus on policy, organizational and procedural gaps and bottlenecks that hinder the achievement of higher revenue productivity and better cost efficiency of the RPTS.</p> <p>Participants are able to arrive at prioritization of the gaps and bottlenecks for each step in the workflow.</p>
5:00 PM	End of Session for Day 1	

DAY AND TIME	ACTIVITY AND METHODOLOGY	EXPECTED OUTPUT OF SESSION
Day Two		
8:00-8:30	Registration of Participants	
8:30-9:00	Recapitulation of Day 1 Proceedings	
9:00-10:00	Presentation/Discussion: Fisher's Findings and Recommendations GOLD Experience Others	Participants are appraised of the findings/ recommendations of Fisher to improve net revenue productivity and cost effectiveness of the RPTS.
10:00-10:15	Coffee Break	
10:15-12:00	Workshop 3: Identifying strategies/ measures in improving the revenue productivity and cost efficiency of the RPTS	Participants generate broad consensus on the strategies/ measures to improve the revenue productivity and cost efficiency of the RPTS to address the prioritized gaps and bottlenecks. Participants are able to identify doable yet significant policy, organizational and procedural changes in the RPTS.
12:00-1:00	Lunch Break	
1:00-2:00	Plenary Discussion: Workshop 3	
2:00-3:00	Workshop 4: Target-Setting - Collection Efficiency and Cost to Collection Ratio	Participants arrive at a consensus on the level of collection efficiency and cost to collection ratio to serve as targets of the province and the municipalities
3:00-3:15	Coffee Break	
3:15-4:00	Workshop 5: Prioritization of Recommendations to be implemented in the next 3 years	Participants arrive at a consensus on the measures or actions to be implemented in the next 3 years to attain the targeted collection efficiencies and cost to collection ratios

PARTICIPATORY WORKSHOP FOR BARANGAY OFFICIALS ON REAL PROPERTY TAXATION

General and Specific Objectives

The *Barangay Officials Participatory Workshop on Real Property Taxation* intends to provide participants with ways and means that could be employed to improve the effectiveness and efficiency of the Real Property Tax System (RPTS). It also aims to generate concrete and specific measures that the Barangay Officials could undertake to enhance and sustain favorable Real Property Tax collection.

Specifically, the workshop intends to enable the participants to:

- Define the role of the Barangay Officials in Real Property Tax Administration.
- Identify issues and concerns that affect Real Property Tax Administration in the municipality/city.
- Identify practical approaches/strategies to supplement the municipality's/city's RPT collection efforts and tax information drive.
- Formulate an Action Plan that will operationalize the strategies.

Participants

All Punong Barangays

All Barangay Treasurers

Sanggunian Bayan Committee Chairman on Finance/Ways and Means (optional)

WORKSHOP SCHEDULE

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT
<p style="text-align: center;">Day 1</p> <p>8:00-9:00</p>	<p>Registration of Participants</p>	
<p>9:00-10:00</p>	<p>Opening Plenary</p> <ul style="list-style-type: none"> • Invocation • Pambansang Awit • Welcome Address • Introduction of Participants • Workshop Objectives • Workshop Process • Schedule of Activities • Foundational Values 	<p>Participants are familiarized with the objectives, processes and expected output of the workshop</p>
<p>10:00-10:15</p>	<p>Coffee Break</p>	
<p>10:15-12:30</p>	<p>Introduction to Real Property Tax System</p> <ul style="list-style-type: none"> • Major sources and profile of Barangay Revenues • Background on Real Property Tax Administration • Role of Barangays in Real Property Tax Administration under the LGC and IRR 	<p>Participants are informed of the various sources and revenues of Barangays.</p> <p>Participants are oriented on Real Property Taxation and the role of barangays in Real Property Tax collection and enforcement.</p>
<p>12:30-1:30</p>	<p>Lunch Break</p>	
<p>1:30-5:00</p>	<p>Calculating and Analyzing Tax Collectibles</p> <ul style="list-style-type: none"> • Calculating Current Collectibles for Basic Tax • Calculating Potential Barangay Share • Computation of Actual Barangay Share • Calculating the Collection Efficiency of the Barangays • Calculating per Capita RPT Share in the Barangays 	<p>Participants are able to compute for their tax collectibles, collection efficiency and potential barangay share</p>

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT
Day 2 8:00-9:00	Registration of Participants	
9:00-9:30	Recapitulation of previous day's activities	
9:30-11:00	Identification of Problems/Issues Focus Question 1: "What are the possible problems and issues behind the low collection of RPT in the barangays?"	Participants are able to identify problems and issues behind the low collection of RPT in the barangays
11:00-12:00	Lunch Break	
12:00-1:45	Identification and Prioritization of Barangay Strategies Focus Question 2: What are practical and doable actions that we, Barangay Officials can do in order to address the problems and issues of low RPT collection in the barangay?	Participants are able to identify and prioritize measures or actions that barangays will implement to increase the collection of RPT.
1:45-3:30	Action Planning	Participants are able to formulate action plans for the implementation of the prioritized strategies.
3:30-3:45	Break	
3:45-4:00	Prioritization of Barangay Action Plans	Participants are able to prioritize Barangay Action Plans to address the low RPT collection.
4:00-5:00	Workshop Conclusion Commitment Building Proposed Closing Program <ul style="list-style-type: none"> • Invocation • Pambansang Awit • Reflection from at least two participants • Commitment from the ABC President • Inspirational Talk from the Local Chief Executive 	

PARTICIPATORY WORKSHOP FOR TEACHERS AND SCHOOL OFFICIALS ON REAL PROPERTY TAXATION

General Objectives

The choice of teachers and school officials as potential collaborators in RPT administration is in recognition of their great influence on school children and students who in turn could exert influence/pressure on their parents to comply with their tax obligations. Moreover, teachers and school officials have a stake in RPT collection because of the Special Education Fund (SEF) Tax, which is collected in addition to the basic Real Property Tax and whose proceeds entirely accrue to the School Boards.

The Teachers and School Officials Participatory Workshop on Real Property Taxation (TSOP-RPT) is aimed at generating concrete and specific measures that the participants could commit to and implement to help improve RPT collection on a sustainable basis.

Specific Objectives

At the end of the workshop, participants will have been able to:

- ✦ Get familiarize with the administration of the Real Property Tax and the Special Education Fund (SEF) tax as provided in the Local Government Code, its Implementing Rules and Regulations and the enabling provincial ordinances, rules and regulations as well as other pertinent rulings of the DOF/BLGF;
- ✦ Realize the benefits/advantages that the school gets from the RPT/SEF;
- ✦ Define the role that teachers and school officials can play in enhancing collection from the RPT/SEF;
- ✦ Identify practical approaches/strategies using school children and students as well as parent-teachers and other school organizations in a drive to improve taxpayer compliance in the community; and
- ✦ Formulate an action plan based on the approaches/strategies identified.

Profile of Participants

From all schools in the municipality

Principal/Head Teacher
PTCA Federation President
At least 2 Social Studies Teachers per school
Municipal Treasurer's Office Staff
Municipal Assessor's Office Staff

WORKSHOP SCHEDULE

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT OF THE SESSION
8:00 AM	Registration of Participants	
8:30–9:30	Opening Program → Invocation → Pambansang Awit → Greeting and Welcome → Introduction of Participants → Workshop Objectives → Workshop Process → Schedule of Activities → Foundational Values	Participants are familiarized with the objectives, processes, core values, and expected output of the workshop.
9:30–9:45	Coffee Break	
9:45–12:00	Introduction to Real Property Tax Administration and the Special Education Fund (SEF) Tax Computation of Tax Dues and Other Relevant RPT Formulae	Participants are oriented on Real Property Tax Administration and the Special Education Fund (SEF) Tax. Participants are able to compute for the amount of SEF that accrue to the Local School Board.
12:00–1:00 PM	Lunch Break	
1:00–2:30 PM	Calculating SEF Collectibles and SEF Collection Efficiency Presentation of identified issues and problems in Real Property Tax Administration.	Participants are informed on the potential collection of SEF that will accrue to the School Board. Participants are familiarized with the issues and problems in Real Property Tax Administration.
2:30–4:05	Identification and Prioritization of Strategies. What teachers and school officials can do to improve the collection of Real Property Taxes?	Participants are able to identify and prioritize measures or actions that teachers and school officials can implement to increase the collection of RPT/SEF.
4:05–5:00	Workshop Conclusion → Commitment Building → Closing Program	

WRITESHOP FOR CURRICULUM DEVELOPMENT: INTEGRATION OF REAL PROPERTY TAX LESSONS IN ELEMENTARY AN SECONDARY CURRICULA

Rationale

The choice of teachers and school officials as potential collaborators in real property tax administration is in recognition of their great influence on school children and students who in turn could exert influence on their parents to comply with their tax obligations. Moreover, teachers and school officials have a stake in real property tax collection because of the Special Education Fund (SEF) tax, which is collected in addition to the basic real property tax and whose proceeds entirely accrue to the Local School Board.

The Writeshop for Teachers is one of the outputs of the Participatory Workshops on Real Property Taxation conducted for Teachers and School Officials. In that workshop, teachers and school officials committed themselves to supplement their respective municipality's tax information drive by integrating real property taxation subject in the elementary and secondary curricula.

The Writeshop is aimed at generating from the participants concrete and specific lesson plans that they would commit to and teach to their students in their respective schools.

Objectives of the Writeshop

At the end of the writeshop, participants should have:

- Familiarized themselves with the administration of real property tax both Basic Tax and the Special Education Fund Tax as provided for in the Local Government Code of 1991.
- Defined/ identified specific lesson objectives per level or grade.
- Formulated specific lesson plans for each level/grade.
- Commit themselves to the effective implementation of the lesson plans formulated.

WRITESHOP SCHEDULE

DATE AND TIME	ACTIVITY	EXPECTED OUTPUT
Day 1 8:00-9:00	Registration of Participants	
9:00-9:30	Opening Program <ul style="list-style-type: none"> • Prayer • National Anthem • Welcome and Opening Remarks • Introduction of Participants • Leveling-off Expectations • Writeshop Objectives and Expected Outputs • Writeshop Process 	<ul style="list-style-type: none"> • Participants are familiarized with the objectives of the Writeshop as well as the processes to be employed in the generation of writeshop output.
9:30-9:45	Coffee Break	
9:45-12:00	Input/ Discussion on the following: <ul style="list-style-type: none"> • Fundamental Principles of Real Property Taxation • The Real Property Tax Administration • The Four Phases of Real Property Taxation • Computation of Tax Dues • Collection of Real Property Tax • Distribution of Proceeds 	<ul style="list-style-type: none"> • Participants are familiarized with the administration of Real Property Tax.
12:00-1:00	Lunch Break	
1:00-2:30	Workshop Focus Question: What do students want to learn about real property taxation?	<ul style="list-style-type: none"> • Participants generate consensus on the specific topics that students want to learn on real property taxation.
2:30-3:30	Lesson Objectives formulation per level	<ul style="list-style-type: none"> • Participants are able to formulate lesson objectives per level/grade.
3:30-5:00	Plenary Presentation and Critiquing	<ul style="list-style-type: none"> • Participants presented their formulated lesson objectives by level for comments and suggestions.
	End of Day 1	
Day 2 8:30-9:00 AM	Recap of Preview day's Activities	
9:00-12:00 NN	Lesson Planning per Level/Grade	<ul style="list-style-type: none"> • Participants are able to write one Lesson Plan for each level assigned to them

DATE AND TIME	ACTIVITY	EXPECTED OUTPUT
12:00-1:00	Lunch Break	
1:00-3:15	Plenary Presentation of Lesson Plans for Critiquing	<ul style="list-style-type: none"> • Participants presented their draft lesson plans for comments and suggestions.
3:15-3:30	Coffee Break	<ul style="list-style-type: none"> •
3:30-4:30 PM	Re-writing based on comments and suggestions	<ul style="list-style-type: none"> • Participants have re-written their lesson plans with comments and suggestions that were forwarded during the presentation and critiquing.
4:30-5:00 PM	Closing Program <ul style="list-style-type: none"> • Prayer • Reflection from Participants (1 from elementary; 1 from secondary) • Message from the Provincial Treasurer • Commitment from the DECS Superintendent • Inspirational Message from the Local Chief Executive 	

SEMINAR-WORKSHOP ON ADMINISTRATIVE AND JUDICIAL REMEDIES ON REAL PROPERTY TAXATION

PURPOSE:

After a series of participatory workshops in the RPTS protocol, the application of administrative and judicial remedies is one of the identified strategies to enforce collection of tax delinquencies. These delinquencies accumulate through the years and considered as more difficult to collect thus resulting to low collection efficiency. This situation justifies the need to train tax collection enforcers on the detailed administrative procedure in collecting taxes through public auction as well as through court action.

LINKAGES:

- Previous workshops like the Consensus Building Workshop, and the participatory workshops for teachers and barangay local officials revealed that strategic actions must be implemented to enforce collections of tax delinquencies
- Pilot LGUs are also RPTS GOLD Sites
- Non pilot LGUs shall be covered next

RATIONALE OBJECTIVES

At the end of the seminar-workshop, the participants will be able to:

- Know the existing situation concerning tax delinquencies in Nueva Vizcaya
- Understand the provisions of the Local Government Code in relation to remedies for the collection of real property tax and the penalties for failure to issue and execute of levy and dispose of real property at public auction.
- Learn how to implement sale at public auction and collection through courts
- Formulate action plan for the application of remedies
- Anticipate problems in the implementation

EXPERIENTIAL OBJECTIVES

At the end of the seminar-workshop, the participants will be able to:

- Be a more learned individuals in their respective units
- Demonstrate their capabilities to implement provisions of law
- Realize the importance of administrative and judicial remedies to generate revenues
- Feel anxious over the anticipated adverse reactions of taxpayers
- Feel excited about the roles to be played in the process

SCHEDULE OF ACTIVITIES

Day/Time	ACTIVITY/TOPIC & METHOD	EXPECTED OUTPUTS
Day 1 A.M. 8:00-9:00	Registration	
9:00-9:45	Opening Program <ul style="list-style-type: none"> • Invocation • National Anthem • Welcome Remarks • Seminar-Workshop Objectives 	Participants are informed on the objectives, process and expected outputs of the activity
9:45-10:00	Coffee Break	
10:00-11:00	Input/Discussion <ul style="list-style-type: none"> • Delinquency Profile • Legal Basis (RA 7160) 	Participants are oriented on the present situation on tax delinquencies Participants are informed on the applicable provisions of the Local Government Code
11:00-12:00	Input/discussion <ul style="list-style-type: none"> • Flowchart of Procedure • Procedural Requirement 	Participants are informed on the detailed procedure as illustrated in the flowchart
12:00-1:00	Lunch Break	
1:00-3:30	Input/Lecture <ul style="list-style-type: none"> • Inventory of Forms • Judicial Remedy • Pre-Auction • Auction Proper • Post Auction 	Participants are familiarized with the forms used in the judicial and administrative remedies
3:30-3:45	Coffee Break	
3:45-5:00	Input/Discussion Penal Provisions (Section 259 & 519 of the LGC)	Participants are informed of the penal provisions of RA 7160
	END OF DAY 1	

Day/Time	ACTIVITY/TOPIC & METHOD	EXPECTED OUTPUTS
Day 2 8:00-8:30	Registration of Participants	
8:30-9:00	Recapitulation of Day 1 Proceedings	
9:00-9:45	Role-Play/Case Study <ul style="list-style-type: none"> • Collection Through Courts • Sale at Public Auction Critiquing 	Participants will be able to see the individual role and analyze its impact.
9:45-10:00	Coffee Break	
10:00-12:00	Workshop 1. Focus Question: <i>“What are the perceived problems that may be encountered in the implementation of judicial and administrative remedies?”</i>	Participants will be able to anticipate problems to be encountered during the implementation.
12:00-1:00	Lunch Break	
1:00-2:30	Workshop 2. Focus Question: <i>“What are doable actions that need to be undertaken to successfully implement administrative and judicial remedies.”</i>	Participants as able to identify solutions to the perceived problems for a successful implementation of administrative and judicial remedies.
2:30-3:00	Workshop 3: Action Planning <ul style="list-style-type: none"> • Action plan for the ___ Quarter of (Year) until the ___ Quarter of (Year) 	Participants will be able to formulate their action plans for the last quarter of 1998.
3:00-3:15	Coffee Break	
4:00-4:45	Presentation of Action Plans Critiquing	
4:45-5:00	Workshop Conclusion Commitment & Closing Ceremonies	

REVENUE PRODUCING TAX ADMINISTRATION WORKSHOP

Concept and Objectives:

The Revenue -Producing Tax Administration Workshop is intended to identify concrete actions or steps that may be undertaken to improve the effectivity and efficiency of the tax administration of the province and its component municipalities. Specifically, the workshop is intended to:

Identify policy, structural and procedural issues, problems and constraints of the current provincial and municipal tax system;

Identify immediately doable measures that will improve the effectivity and efficiency of the existing tax system to generate revenues; and,

Identify intermediate measures that can be taken to improve the efficiency and effectivity of the existing tax system to generate revenues.

Workshop Participants:

The participants to the workshop shall include the critical persons involve in tax administration both at the provincial and municipal levels. These are:

Municipal Mayors

Sangguniang Bayan Chairman on Committee of Finance or Ways and Means

Municipal Treasurers

Sanggunian Panlalawigan Chairman on Committee on Finance or Ways and Means

Provincial Treasurer and Staff

NGO Representatives

Private Sector Representative

WORKSHOP SCHEDULE

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT OF THE SESSION
8:00 AM	Registration of Participants	
8:30–9:30	Opening Program → Invocation → Pambansang Awit → Greeting and Welcome → Introduction of Participants → Workshop Objectives → Workshop Process → Schedule of Activities → Foundational Values	Participants are familiarized with the objectives, processes, core values, and expected output of the workshop.
9:30–10:30	Presentation/Discussion on Revenue Generation mandates of LGUs: A Description of the Current Levels and Sources of Income, Taxes and Fees in the Province By a Resource Person	Participants arrive at a common appreciation of the current levels and sources of income, taxes and fees in the province-- what is wrong, what are areas for improvement, appreciating the need to achieve higher revenue levels. Participants are sensitized to the need for resolute action to improve effectiveness and efficiency in generating net revenues for their LGUs
10:30-10:45	Coffee Break	
10:45-12:00	Calculating the Efficiency Quotients of Present Performance of the Tax System	Participants arrives at a concrete understanding of how much their LGU spends to collect every peso in taxes and fees. Participants are able to appreciate the efficiency of their LGUs relative to the efficiency of other LGUs present
12:00–1:00 PM	Lunch Break	
1:00–3:45	Reviewing the Current Policies, Methods and Organizations for Raising Local Revenues	Participants arrived on policy, methodological and organizational gaps and bottlenecks that hinder the

	-Identification of Gaps and Bottlenecks	achievement if higher levels of effectiveness and efficiency in the tax system.
3:45-4:00	Coffee Break	
4:00-4:30	Prioritization of identified gaps and Bottlenecks.	Participants are able to identify which gaps/bottlenecks can be immediately addressed, and those that will require more preparations before measures can be instituted to improve efficiency.
	End of Day 1	
Day 2		
8:00-8:30	Registration of Participants	
8:30-9:00	Recapitulation of Day 1 Proceedings	
9:00-10:15	LGU Practices and Approaches in Tax Collection New Ideas for Tax Collection and Revenue Generation	Participants are exposed to new ideas, methods and techniques that have been applied by other LGUs to address similar policy, methodological and organizational gaps and bottlenecks
10:15-10:30	Coffee Break	
10:30-12:00	Identification of Practical Action Areas/Strategies to address the prioritized gaps and bottlenecks	Participants identify and generate broad consensus on both immediate and intermediate measures (procedure and techniques) that will improve effectiveness and efficiency in revenue generation
12:00-1:00	Lunch Break	
1:00--3:15	Action Planning	Participants are able to identify and agree on the next steps to implement immediately doable measures and to work towards more intermediate measures
3:15-3:30	Coffee Break	
3:30-4:00	Prioritization of Municipal Action Plans	Participants are able to prioritize identified action plans to be implemented in their respective municipalities
4:00-5:00	Workshop Conclusion Closing Program	

INNOVATIVE PRACTICE IN LOCAL GOVERNANCE INFORMATION FORM

Innovative Practice Description	General Information
<p>Reason for starting the innovative practice (For example: • in response to citizen demand • to address a problem needing to be fixed • to improve services or efficiency)</p> <p>To address the problem of undeclared buildings and changes in ownership of real properties resulting to low collection of real property taxes in the Municipality of Solano, Nueva Vizcaya, specifically in the Barangay of Poblacion North.</p>	<p>Innovative Practice Name</p> <p>Barangay Socio-economic Survey</p>
<p>Role of Implementing Organization(s)</p> <ol style="list-style-type: none"> 1. Generation of data for the use during the survey such as: identified and assessed undeclared building, and addresses of absentee property owners 2. Capacitation of Barangay Officials in conducting socio-economic survey 	<p>Location</p> <p>Brgy. Poblacion North, Solano, Nueva Vizcaya</p>
<p>How it works (Processes and Resources)</p> <p>Thru the Barangay Officials of Poblacion North and with assistance of Purok Leaders and Sangguniang Kabataan Members, a socio-economic survey was conducted identifying commercial establishment, property owners and undocumented property improvement.</p>	<p>Date Started</p> <p>May 1998</p>
<p>How barriers/obstacles were overcome</p>	<p>Date Completed</p> <p>May 1998</p>
<p>Details of benefits and results (For example: • increase in productivity • estimated time savings • estimated peso savings • positive citizen reaction • improved services)</p> <p>The information generated was used to update the records of the Offices of Treasurer and Assessor which eventually helped increase the tax collection in the municipality.</p>	<p>Estimated Cost</p> <p>Php 5,000.00</p>
	<p>Project Where Practice Is Done</p> <p>Nueva Vizcaya RPTS Program, GOLD Project</p>
	<p>Award(s) Received by Project</p>
	<p>Awarding Body/E-mail/Web Site</p>
	<p>Implementing LGU Office/ Address/Tel./ E-mail/Web site</p> <p>Municipal Treasurers Office Municipal Assessors Office Solano, Nueva Vizcaya</p>
	<p>Contact Person/Address/Tel./E-mail</p> <p>Mr. Juanito Bueno Municipal Treasurer Solano, Nueva Vizcaya (078) 326-5206</p> <p>Mr. Constancio Padilla Jr. Municipal Assessor Solano, Nueva Vizcaya (078) 326-5490</p>
	<p>Key Consultants/Address/Tel./E-mail</p> <p>Mr. Romulo Zipagan 1744 UP San Vicente, BLISS, Diliman, Quezon City</p> <p>(02)928 90-31 / (02)433 96-64 / 0917-984-0579</p>

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NAME	TITLE	CONTACT ADDRESS AND NUMBER
NATIONAL TAX RESEARCH CENTER <ul style="list-style-type: none">• QUINTOS, VICENTE Q.• ISORENA, LINA D.• VALMORES, EVANGELINE• BERMUDEZ, ALBERTO R.• LAGRAMADA, TERESITA• NOBLEZA, LEMUEL	Tax Consultant	National Tax Research Center Harbor Center II 23 rd St., cor Chicago St., Port Area, Manila (02)527 20-63 / (02)527 20-50

CONSENSUS-BUILDING and ACTION PLANNING WORKSHOP
Reforming the Real Property Tax System through Process Innovation

WORKSHOP OBJECTIVES:

1. To evaluate the revenue performance of the real property tax system (RPTS):
2. To identify policy, structural and procedural issues, problems and constraints of the present real property tax system;
3. To arrive at a consensus on the level of collection efficiency (C.E.) and cost-to-collection ratio (CCR) to serve as targets for the province and the municipalities;
4. To identify significant but doable measures or changes to make the real property tax system a net revenue producer, revenue productive and cost effective and;
5. To generate consensus on the detailed activities to implement the identified policy, structural and procedural changes in the real property tax system.

WORKSHOP PARTICIPANTS:

1. Members of RPTS Technical Working Group
 - Provincial Assessor
 - Provincial Treasurer
 - Provincial Accountant
 - Provincial Budget Officer
 - President of Municipal Treasurers' League
 - President of Municipal Assessors League
 - Sangguniang Panlalawigan Committee Chairman on Finance
 - Provincial Planning and Development Coordinator
 - Five Representatives from the Private Sector
 - Provincial Administrator
 - Provincial Legal Officer
 - Executive Assistant to the Governor
 - President League of Budget Officers
 - President League of Accountants
2. All Municipal Mayors
3. Sangguniang Bayan Committee Chairman on Finance or Ways and Means
4. Municipal Treasurers and Assessors
5. Assistant Provincial Treasurer
6. Assistant Provincial Assessor
7. President, Municipal Budget Officers' League
8. President, Municipal Accountant's League
9. Provincial Treasurer's Office chief of Land Tax division
10. Provincial Assessors' Office division chief of Records Management, Tax Mapping and Assessment

WORKSHOP SCHEDULE

DAY AND TIME	ACTIVITY AND METHODOLOGY	EXPECTED OUTPUT OF SESSION
Day One		
8:00 -8:30	Registration of Participants	
8:30 -9:30	Opening Program <ul style="list-style-type: none"> • Invocation • Pambansang Awit • Opening Remarks • Welcome Address • Briefing on the GOLD Project and the RPTS protocol • Workshop Overview • Workshop Objectives • Workshop Process 	Participants are familiarized with the objectives of the workshop as well as the methods and processes to be employed in the generation of the workshop outputs.
9:30-10:30	Discussion on <ul style="list-style-type: none"> • RPTS Mandates of LGUs • RPTS Collections: National, Regional, Provincial • Percentage share of RPT to Total Income (Basic and SEF) • Real Property Tax Profile (5 years) 	Participants are appraised on their current levels of realty tax collections relative to regional and national levels. Participants are sensitized on the need to improve productivity and efficiency of the Real Property Tax System.
10:30 -10:45	Coffee Break	
10:45-12:00	Workshop 1: Calculating the Revenue Productivity and cost-to-Collection Efficiency of the Real Property Tax System	Participants are able to appreciate the revenue productivity of the RPTS in their LGU. Participants appreciate how much their LGU spends for every peso collected in taxes Participants appreciate the share of their RPT collection in their total Income. Participants appreciate the relative "opportunity productivity levels of the RPTS.
12:00-1:00	Lunch Break	
1:00-1:45	Continuation of Workshop 1	

DAY AND TIME	ACTIVITY AND METHODOLOGY	EXPECTED OUTPUT OF SESSION
1:45-3:15	<p>Input/Discussion: The Four Phases of Real Property Tax Administration</p> <p>Workshop 2: Reviewing the current policies, organizational set-up and methods/procedures in assessment and collection of the Real Property Tax</p>	<p>Participants arrive at a broad consensus on policy, organizational and procedural gaps/bottlenecks that hinder the achievement of higher revenue productivity and better cost efficiency of the RPTS.</p> <p>Participants are able to appreciate the cost components for each major steps in the RPTS work flow.</p> <p>Participants are able to identify gaps and bottlenecks relative to the entire work process flow Participants are able to arrive at initial prioritization of the gaps and bottlenecks for each step in the workflow.</p> <p>Participants are able to appreciate initiatives of the LGU already undertaking/being undertaken in order to address gaps and bottlenecks.</p>
3:15-3:30	Coffee Break	
3:30-5:00	Workshop 2 Plenary Session	<p>Participants arrive at the broad consensus on policy, organizational and procedural gaps and bottlenecks that hinder the achievement of higher revenue productivity and better cost efficiency of the RPTS.</p> <p>Participants are able to arrive at prioritization of the gaps and bottlenecks for each step in the workflow.</p>
5:00 PM	End of Session for Day 1	

DAY AND TIME	ACTIVITY AND METHODOLOGY	EXPECTED OUTPUT OF SESSION
Day Two		
8:00-8:30	Registration of Participants	
8:30-9:00	Recapitulation of Day 1 Proceedings	
9:00-10:00	Presentation/Discussion: Fisher's Findings and Recommendations GOLD Experience Others	Participants are appraised of the findings/ recommendations of Fisher to improve net revenue productivity and cost effectiveness of the RPTS.
10:00-10:15	Coffee Break	
10:15-12:00	Workshop 3: Identifying strategies/ measures in improving the revenue productivity and cost efficiency of the RPTS	Participants generate broad consensus on the strategies/ measures to improve the revenue productivity and cost efficiency of the RPTS to address the prioritized gaps and bottlenecks. Participants are able to identify doable yet significant policy, organizational and procedural changes in the RPTS.
12:00-1:00	Lunch Break	
1:00-2:00	Plenary Discussion: Workshop 3	
2:00-3:00	Workshop 4: Target-Setting - Collection Efficiency and Cost to Collection Ratio	Participants arrive at a consensus on the level of collection efficiency and cost to collection ratio to serve as targets of the province and the municipalities
3:00-3:15	Coffee Break	
3:15-4:00	Workshop 5: Prioritization of Recommendations to be implemented in the next 3 years	Participants arrive at a consensus on the measures or actions to be implemented in the next 3 years to attain the targeted collection efficiencies and cost to collection ratios

PARTICIPATORY WORKSHOP FOR BARANGAY OFFICIALS ON REAL PROPERTY TAXATION

General and Specific Objectives

The *Barangay Officials Participatory Workshop on Real Property Taxation* intends to provide participants with ways and means that could be employed to improve the effectiveness and efficiency of the Real Property Tax System (RPTS). It also aims to generate concrete and specific measures that the Barangay Officials could undertake to enhance and sustain favorable Real Property Tax collection.

Specifically, the workshop intends to enable the participants to:

- Define the role of the Barangay Officials in Real Property Tax Administration.
- Identify issues and concerns that affect Real Property Tax Administration in the municipality/city.
- Identify practical approaches/strategies to supplement the municipality's/city's RPT collection efforts and tax information drive.
- Formulate an Action Plan that will operationalize the strategies.

Participants

All Punong Barangays

All Barangay Treasurers

Sanggunian Bayan Committee Chairman on Finance/Ways and Means (optional)

WORKSHOP SCHEDULE

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT
<p style="text-align: center;">Day 1</p> <p>8:00-9:00</p>	<p>Registration of Participants</p>	
<p>9:00-10:00</p>	<p>Opening Plenary</p> <ul style="list-style-type: none"> • Invocation • Pambansang Awit • Welcome Address • Introduction of Participants • Workshop Objectives • Workshop Process • Schedule of Activities • Foundational Values 	<p>Participants are familiarized with the objectives, processes and expected output of the workshop</p>
<p>10:00-10:15</p>	<p>Coffee Break</p>	
<p>10:15-12:30</p>	<p>Introduction to Real Property Tax System</p> <ul style="list-style-type: none"> • Major sources and profile of Barangay Revenues • Background on Real Property Tax Administration • Role of Barangays in Real Property Tax Administration under the LGC and IRR 	<p>Participants are informed of the various sources and revenues of Barangays.</p> <p>Participants are oriented on Real Property Taxation and the role of barangays in Real Property Tax collection and enforcement.</p>
<p>12:30-1:30</p>	<p>Lunch Break</p>	
<p>1:30-5:00</p>	<p>Calculating and Analyzing Tax Collectibles</p> <ul style="list-style-type: none"> • Calculating Current Collectibles for Basic Tax • Calculating Potential Barangay Share • Computation of Actual Barangay Share • Calculating the Collection Efficiency of the Barangays • Calculating per Capita RPT Share in the Barangays 	<p>Participants are able to compute for their tax collectibles, collection efficiency and potential barangay share</p>

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT
Day 2 8:00-9:00	Registration of Participants	
9:00-9:30	Recapitulation of previous day's activities	
9:30-11:00	Identification of Problems/Issues Focus Question 1: "What are the possible problems and issues behind the low collection of RPT in the barangays?"	Participants are able to identify problems and issues behind the low collection of RPT in the barangays
11:00-12:00	Lunch Break	
12:00-1:45	Identification and Prioritization of Barangay Strategies Focus Question 2: What are practical and doable actions that we, Barangay Officials can do in order to address the problems and issues of low RPT collection in the barangay?	Participants are able to identify and prioritize measures or actions that barangays will implement to increase the collection of RPT.
1:45-3:30	Action Planning	Participants are able to formulate action plans for the implementation of the prioritized strategies.
3:30-3:45	Break	
3:45-4:00	Prioritization of Barangay Action Plans	Participants are able to prioritize Barangay Action Plans to address the low RPT collection.
4:00-5:00	Workshop Conclusion Commitment Building Proposed Closing Program <ul style="list-style-type: none"> • Invocation • Pambansang Awit • Reflection from at least two participants • Commitment from the ABC President • Inspirational Talk from the Local Chief Executive 	

PARTICIPATORY WORKSHOP FOR TEACHERS AND SCHOOL OFFICIALS ON REAL PROPERTY TAXATION

General Objectives

The choice of teachers and school officials as potential collaborators in RPT administration is in recognition of their great influence on school children and students who in turn could exert influence/pressure on their parents to comply with their tax obligations. Moreover, teachers and school officials have a stake in RPT collection because of the Special Education Fund (SEF) Tax, which is collected in addition to the basic Real Property Tax and whose proceeds entirely accrue to the School Boards.

The Teachers and School Officials Participatory Workshop on Real Property Taxation (TSOP-RPT) is aimed at generating concrete and specific measures that the participants could commit to and implement to help improve RPT collection on a sustainable basis.

Specific Objectives

At the end of the workshop, participants will have been able to:

- ✦ Get familiarize with the administration of the Real Property Tax and the Special Education Fund (SEF) tax as provided in the Local Government Code, its Implementing Rules and Regulations and the enabling provincial ordinances, rules and regulations as well as other pertinent rulings of the DOF/BLGF;
- ✦ Realize the benefits/advantages that the school gets from the RPT/SEF;
- ✦ Define the role that teachers and school officials can play in enhancing collection from the RPT/SEF;
- ✦ Identify practical approaches/strategies using school children and students as well as parent-teachers and other school organizations in a drive to improve taxpayer compliance in the community; and
- ✦ Formulate an action plan based on the approaches/strategies identified.

Profile of Participants

From all schools in the municipality

Principal/Head Teacher
PTCA Federation President
At least 2 Social Studies Teachers per school
Municipal Treasurer's Office Staff
Municipal Assessor's Office Staff

WORKSHOP SCHEDULE

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT OF THE SESSION
8:00 AM	Registration of Participants	
8:30–9:30	Opening Program → Invocation → Pambansang Awit → Greeting and Welcome → Introduction of Participants → Workshop Objectives → Workshop Process → Schedule of Activities → Foundational Values	Participants are familiarized with the objectives, processes, core values, and expected output of the workshop.
9:30–9:45	Coffee Break	
9:45–12:00	Introduction to Real Property Tax Administration and the Special Education Fund (SEF) Tax Computation of Tax Dues and Other Relevant RPT Formulae	Participants are oriented on Real Property Tax Administration and the Special Education Fund (SEF) Tax. Participants are able to compute for the amount of SEF that accrue to the Local School Board.
12:00–1:00 PM	Lunch Break	
1:00–2:30 PM	Calculating SEF Collectibles and SEF Collection Efficiency Presentation of identified issues and problems in Real Property Tax Administration.	Participants are informed on the potential collection of SEF that will accrue to the School Board. Participants are familiarized with the issues and problems in Real Property Tax Administration.
2:30–4:05	Identification and Prioritization of Strategies. What teachers and school officials can do to improve the collection of Real Property Taxes?	Participants are able to identify and prioritize measures or actions that teachers and school officials can implement to increase the collection of RPT/SEF.
4:05–5:00	Workshop Conclusion → Commitment Building → Closing Program	

WRITESHOP FOR CURRICULUM DEVELOPMENT: INTEGRATION OF REAL PROPERTY TAX LESSONS IN ELEMENTARY AN SECONDARY CURRICULA

Rationale

The choice of teachers and school officials as potential collaborators in real property tax administration is in recognition of their great influence on school children and students who in turn could exert influence on their parents to comply with their tax obligations. Moreover, teachers and school officials have a stake in real property tax collection because of the Special Education Fund (SEF) tax, which is collected in addition to the basic real property tax and whose proceeds entirely accrue to the Local School Board.

The Writeshop for Teachers is one of the outputs of the Participatory Workshops on Real Property Taxation conducted for Teachers and School Officials. In that workshop, teachers and school officials committed themselves to supplement their respective municipality's tax information drive by integrating real property taxation subject in the elementary and secondary curricula.

The Writeshop is aimed at generating from the participants concrete and specific lesson plans that they would commit to and teach to their students in their respective schools.

Objectives of the Writeshop

At the end of the writeshop, participants should have:

- Familiarized themselves with the administration of real property tax both Basic Tax and the Special Education Fund Tax as provided for in the Local Government Code of 1991.
- Defined/ identified specific lesson objectives per level or grade.
- Formulated specific lesson plans for each level/grade.
- Commit themselves to the effective implementation of the lesson plans formulated.

WRITESHOP SCHEDULE

DATE AND TIME	ACTIVITY	EXPECTED OUTPUT
Day 1 8:00-9:00	Registration of Participants	
9:00-9:30	Opening Program <ul style="list-style-type: none"> • Prayer • National Anthem • Welcome and Opening Remarks • Introduction of Participants • Leveling-off Expectations • Writeshop Objectives and Expected Outputs • Writeshop Process 	<ul style="list-style-type: none"> • Participants are familiarized with the objectives of the Writeshop as well as the processes to be employed in the generation of writeshop output.
9:30-9:45	Coffee Break	
9:45-12:00	Input/ Discussion on the following: <ul style="list-style-type: none"> • Fundamental Principles of Real Property Taxation • The Real Property Tax Administration • The Four Phases of Real Property Taxation • Computation of Tax Dues • Collection of Real Property Tax • Distribution of Proceeds 	<ul style="list-style-type: none"> • Participants are familiarized with the administration of Real Property Tax.
12:00-1:00	Lunch Break	
1:00-2:30	Workshop Focus Question: What do students want to learn about real property taxation?	<ul style="list-style-type: none"> • Participants generate consensus on the specific topics that students want to learn on real property taxation.
2:30-3:30	Lesson Objectives formulation per level	<ul style="list-style-type: none"> • Participants are able to formulate lesson objectives per level/grade.
3:30-5:00	Plenary Presentation and Critiquing	<ul style="list-style-type: none"> • Participants presented their formulated lesson objectives by level for comments and suggestions.
	End of Day 1	
Day 2 8:30-9:00 AM	Recap of Preview day's Activities	
9:00-12:00 NN	Lesson Planning per Level/Grade	<ul style="list-style-type: none"> • Participants are able to write one Lesson Plan for each level assigned to them

DATE AND TIME	ACTIVITY	EXPECTED OUTPUT
12:00-1:00	Lunch Break	
1:00-3:15	Plenary Presentation of Lesson Plans for Critiquing	<ul style="list-style-type: none"> • Participants presented their draft lesson plans for comments and suggestions.
3:15-3:30	Coffee Break	<ul style="list-style-type: none"> •
3:30-4:30 PM	Re-writing based on comments and suggestions	<ul style="list-style-type: none"> • Participants have re-written their lesson plans with comments and suggestions that were forwarded during the presentation and critiquing.
4:30-5:00 PM	Closing Program <ul style="list-style-type: none"> • Prayer • Reflection from Participants (1 from elementary; 1 from secondary) • Message from the Provincial Treasurer • Commitment from the DECS Superintendent • Inspirational Message from the Local Chief Executive 	

SEMINAR-WORKSHOP ON ADMINISTRATIVE AND JUDICIAL REMEDIES ON REAL PROPERTY TAXATION

PURPOSE:

After a series of participatory workshops in the RPTS protocol, the application of administrative and judicial remedies is one of the identified strategies to enforce collection of tax delinquencies. These delinquencies accumulate through the years and considered as more difficult to collect thus resulting to low collection efficiency. This situation justifies the need to train tax collection enforcers on the detailed administrative procedure in collecting taxes through public auction as well as through court action.

LINKAGES:

- Previous workshops like the Consensus Building Workshop, and the participatory workshops for teachers and barangay local officials revealed that strategic actions must be implemented to enforce collections of tax delinquencies
- Pilot LGUs are also RPTS GOLD Sites
- Non pilot LGUs shall be covered next

RATIONALE OBJECTIVES

At the end of the seminar-workshop, the participants will be able to:

- Know the existing situation concerning tax delinquencies in Nueva Vizcaya
- Understand the provisions of the Local Government Code in relation to remedies for the collection of real property tax and the penalties for failure to issue and execute of levy and dispose of real property at public auction.
- Learn how to implement sale at public auction and collection through courts
- Formulate action plan for the application of remedies
- Anticipate problems in the implementation

EXPERIENTIAL OBJECTIVES

At the end of the seminar-workshop, the participants will be able to:

- Be a more learned individuals in their respective units
- Demonstrate their capabilities to implement provisions of law
- Realize the importance of administrative and judicial remedies to generate revenues
- Feel anxious over the anticipated adverse reactions of taxpayers
- Feel excited about the roles to be played in the process

SCHEDULE OF ACTIVITIES

Day/Time	ACTIVITY/TOPIC & METHOD	EXPECTED OUTPUTS
Day 1 A.M. 8:00-9:00	Registration	
9:00-9:45	Opening Program <ul style="list-style-type: none"> • Invocation • National Anthem • Welcome Remarks • Seminar-Workshop Objectives 	Participants are informed on the objectives, process and expected outputs of the activity
9:45-10:00	Coffee Break	
10:00-11:00	Input/Discussion <ul style="list-style-type: none"> • Delinquency Profile • Legal Basis (RA 7160) 	Participants are oriented on the present situation on tax delinquencies Participants are informed on the applicable provisions of the Local Government Code
11:00-12:00	Input/discussion <ul style="list-style-type: none"> • Flowchart of Procedure • Procedural Requirement 	Participants are informed on the detailed procedure as illustrated in the flowchart
12:00-1:00	Lunch Break	
1:00-3:30	Input/Lecture <ul style="list-style-type: none"> • Inventory of Forms • Judicial Remedy • Pre-Auction • Auction Proper • Post Auction 	Participants are familiarized with the forms used in the judicial and administrative remedies
3:30-3:45	Coffee Break	
3:45-5:00	Input/Discussion Penal Provisions (Section 259 & 519 of the LGC)	Participants are informed of the penal provisions of RA 7160
	END OF DAY 1	

Day/Time	ACTIVITY/TOPIC & METHOD	EXPECTED OUTPUTS
Day 2		
8:00-8:30	Registration of Participants	
8:30-9:00	Recapitulation of Day 1 Proceedings	
9:00-9:45	Role-Play/Case Study <ul style="list-style-type: none"> • Collection Through Courts • Sale at Public Auction Critiquing 	Participants will be able to see the individual role and analyze its impact.
9:45-10:00	Coffee Break	
10:00-12:00	Workshop 1. Focus Question: <i>“What are the perceived problems that may be encountered in the implementation of judicial and administrative remedies?”</i>	Participants will be able to anticipate problems to be encountered during the implementation.
12:00-1:00	Lunch Break	
1:00-2:30	Workshop 2. Focus Question: <i>“What are doable actions that need to be undertaken to successfully implement administrative and judicial remedies.”</i>	Participants as able to identify solutions to the perceived problems for a successful implementation of administrative and judicial remedies.
2:30-3:00	Workshop 3: Action Planning <ul style="list-style-type: none"> • Action plan for the ___ Quarter of (Year) until the ___ Quarter of (Year) 	Participants will be able to formulate their action plans for the last quarter of 1998.
3:00-3:15	Coffee Break	
4:00-4:45	Presentation of Action Plans Critiquing	
4:45-5:00	Workshop Conclusion Commitment & Closing Ceremonies	

REVENUE PRODUCING TAX ADMINISTRATION WORKSHOP

Concept and Objectives:

The Revenue -Producing Tax Administration Workshop is intended to identify concrete actions or steps that may be undertaken to improve the effectivity and efficiency of the tax administration of the province and its component municipalities. Specifically, the workshop is intended to:

Identify policy, structural and procedural issues, problems and constraints of the current provincial and municipal tax system;

Identify immediately doable measures that will improve the effectivity and efficiency of the existing tax system to generate revenues; and,

Identify intermediate measures that can be taken to improve the efficiency and effectivity of the existing tax system to generate revenues.

Workshop Participants:

The participants to the workshop shall include the critical persons involve in tax administration both at the provincial and municipal levels. These are:

Municipal Mayors

Sangguniang Bayan Chairman on Committee of Finance or Ways and Means

Municipal Treasurers

Sanggunian Panlalawigan Chairman on Committee on Finance or Ways and Means

Provincial Treasurer and Staff

NGO Representatives

Private Sector Representative

WORKSHOP SCHEDULE

DAY/TIME	ACTIVITY/METHODOLOGY	EXPECTED OUTPUT OF THE SESSION
8:00 AM	Registration of Participants	
8:30–9:30	Opening Program → Invocation → Pambansang Awit → Greeting and Welcome → Introduction of Participants → Workshop Objectives → Workshop Process → Schedule of Activities → Foundational Values	Participants are familiarized with the objectives, processes, core values, and expected output of the workshop.
9:30–10:30	Presentation/Discussion on Revenue Generation mandates of LGUs: A Description of the Current Levels and Sources of Income, Taxes and Fees in the Province By a Resource Person	Participants arrive at a common appreciation of the current levels and sources of income, taxes and fees in the province-- what is wrong, what are areas for improvement, appreciating the need to achieve higher revenue levels. Participants are sensitized to the need for resolute action to improve effectiveness and efficiency in generating net revenues for their LGUs
10:30-10:45	Coffee Break	
10:45-12:00	Calculating the Efficiency Quotients of Present Performance of the Tax System	Participants arrives at a concrete understanding of how much their LGU spends to collect every peso in taxes and fees. Participants are able to appreciate the efficiency of their LGUs relative to the efficiency of other LGUs present
12:00–1:00 PM	Lunch Break	
1:00–3:45	Reviewing the Current Policies, Methods and Organizations for Raising Local Revenues	Participants arrived on policy, methodological and organizational gaps and bottlenecks that hinder the

	-Identification of Gaps and Bottlenecks	achievement if higher levels of effectiveness and efficiency in the tax system.
3:45-4:00	Coffee Break	
4:00-4:30	Prioritization of identified gaps and Bottlenecks.	Participants are able to identify which gaps/bottlenecks can be immediately addressed, and those that will require more preparations before measures can be instituted to improve efficiency.
	End of Day 1	
Day 2		
8:00-8:30	Registration of Participants	
8:30-9:00	Recapitulation of Day 1 Proceedings	
9:00-10:15	LGU Practices and Approaches in Tax Collection New Ideas for Tax Collection and Revenue Generation	Participants are exposed to new ideas, methods and techniques that have been applied by other LGUs to address similar policy, methodological and organizational gaps and bottlenecks
10:15-10:30	Coffee Break	
10:30-12:00	Identification of Practical Action Areas/Strategies to address the prioritized gaps and bottlenecks	Participants identify and generate broad consensus on both immediate and intermediate measures (procedure and techniques) that will improve effectiveness and efficiency in revenue generation
12:00-1:00	Lunch Break	
1:00--3:15	Action Planning	Participants are able to identify and agree on the next steps to implement immediately doable measures and to work towards more intermediate measures
3:15-3:30	Coffee Break	
3:30-4:00	Prioritization of Municipal Action Plans	Participants are able to prioritize identified action plans to be implemented in their respective municipalities
4:00-5:00	Workshop Conclusion Closing Program	

**INDEX OF PUBLICATIONS
RESOURCE MOBILIZATION AND MANAGEMENT**

ACTIVITY	TOOLS	MANUAL/WORKBOOK	WORKSHOP PROCEEDINGS	PUBLICATION	WORKSHOP DESIGN
Real Property Tax System Improvement Program	Consensus Building and Action Planning Workshops for Provincial and Municipal Officials	Consensus Building and Action Planning Workshop on Real Property Taxation (for initial process editing of Participation Unit)	Consensus Building and Action Planning Workshops, Provinces of: <ul style="list-style-type: none"> • Cotabato: July 31-Aug,01, 1997 • Capiz: Aug. 7-8, 1997 • Palawan: Aug 18-19, 1997 • Nueva Vizcaya: Oct. 14-16, 1997 • Negros Oriental: Dec. 3-5, 1998 • Bataan: March 16-17, 2000 	Setting Collection Targets Through Participatory Processes (Tech Note for final editing of Communications Unit) Calculating Cost Efficiency and Cost to Collection Ratio (Tech Note for final editing of Communications Unit)	Consensus Building and Action Planning Workshop Design available (see separate file: Workshop Designs)
Real Property Tax System Improvement Program	Involvement of Barangay Officials in Real Property Tax Administration Provinces of: <ul style="list-style-type: none"> • Capiz • Cotabato • Negros Oriental • Nueva Vizcaya • Palawan 	Participatory Workshop for Barangay Officials on Real Property Taxation (final copy of the Manual published)	Participatory Workshop for Barangay Officials on Real Property Taxation. Province of Capiz: <ul style="list-style-type: none"> • Pontevedra: Nov. 25-26, 1997 Province of Palawan: <ul style="list-style-type: none"> • Sofronio Española: Dec. 4-5, 1997 • San Vicente: May 21-22, 1998 	Involving Barangays in Real Property Taxation (final copy published)	Participatory Workshop for Barangay Officials on Real Property Taxation (See separate file: Workshop Designs)

ACTIVITY	TOOLS	MANUAL/WORKBOOK	WORKSHOP PROCEEDINGS	PUBLICATION	WORKSHOP DESIGN
Real Property Tax System Improvement Program			Province of Nueva Vizcaya: <ul style="list-style-type: none"> • Bayombong: Dec. 15-16, 1997 • Kasibu: Jan. 22-23, 1998 • Bambang: Feb. 4-5, 1998 • Dupax del Sur: Feb. 4-5, 1998 • Solano: Feb. 10-11, 1998 • Diadi: March 5-6, 1998 		
Real Property Tax System Improvement Program	Mobilizing DECS, Teachers and School Officials on Real Property Tax Collection Provinces of: <ul style="list-style-type: none"> • Capiz • Cotabato • Negros Oriental • Nueva Vizcaya • Palawan 	Participatory Workshop for Teachers and School Officials on Real Property Taxation (final copy of the Manual published)	Participatory Workshop for Teachers and School Officials on Real Property Taxation Province of Capiz <ul style="list-style-type: none"> • Dumarao: Dec. 12, 1997 Province of Nueva Vizcaya <ul style="list-style-type: none"> • Bayombong: April 2, 1998 • Solano: April 3, 1998 • Bambang: April 16, 1998 • Dupax Sur: April 17, 1998 	Mobilizing DECS and Teachers/School Officials for RPT Collection (Tech Note for final technical editing of Communications Unit)	Participatory Workshop for Teachers and School Officials on Real Property Taxation (See separate file: Workshop Designs)

ACTIVITY	TOOLS	MANUAL/WORKBOOK	WORKSHOP PROCEEDINGS	PUBLICATION	WORKSHOP DESIGN
Real Property Tax System Improvement Program			<ul style="list-style-type: none"> • Kasibu: April 28, 1998 • Diadi: April 30, 1998 Province of Negros Oriental <ul style="list-style-type: none"> • Sibulan: April 14-15, 1999 		
Real Property Tax System Improvement Program	Enforcement of Administrative Remedies Provinces of: <ul style="list-style-type: none"> • Nueva Vizcaya • Capiz • Cotabato • Negros Oriental • Palawan 		Workshop on the Enforcement of Administrative Remedies on Real Property Taxation Capiz: Oct 29-30, 1998		
Real Property Tax System Improvement Program	Integration of Real Property Tax Lessons in Elementary and Secondary Curricula Provinces of : <ul style="list-style-type: none"> • Nueva Vizcaya 				Writeshop for Curriculum Development (see separate file: Workshop Designs)

ACTIVITY	TOOLS	MANUAL/WORKBOOK	WORKSHOP PROCEEDINGS	PUBLICATION	WORKSHOP DESIGN
	<ul style="list-style-type: none"> • Negros Oriental • Capiz 				
Real Property Tax System Improvement Program	Diagnostic Review of the Present Real Property Tax System of the following Provinces: Capiz, Cotabato, Nueva Vizcaya, Palawan		Change Management Workshops in the Provinces of: <ul style="list-style-type: none"> • Capiz: Sept. 17-19, 1997 • Cotabato: Sept. 25-27, 1997 • Palawan: Oct. 23-25, 1997 • Bataan: June 20-21, 2000 	Technical Working Group Report on Real Property Tax System of the following provinces: <ul style="list-style-type: none"> • Capiz • Cotabato • Nueva Vizcaya • Palawan 	
Real Property Tax System Improvement Program	Organizational Development Intervention for Members of the Technical Working Group and Continuous Improvement Team		Team Building and Group Effectiveness Workshops in the Provinces of: <ul style="list-style-type: none"> • Cotabato: Oct. 27-29, 1997 • Capiz: Nov. 5-7, 1997 • Palawan: Nov. 17-19, 1997 • Capiz: June 5-7, 2000 		

ACTIVITY	TOOLS	MANUAL/WORKBOOK	WORKSHOP PROCEEDINGS	PUBLICATION	WORKSHOP DESIGN
Real Property Tax System Improvement Program			Total Quality Management Workshops in the Provinces of: <ul style="list-style-type: none"> • Capiz: Nov. 25-26, 1997 • Palawan: Nov. 27-28, 1997 • Cotabato: Dec. 4-5, 1997 		
Financial Trend Monitoring System		Guidebook on Financial Trend Monitoring System (for final lay-outing)		The LGU Credit Rating (Tech Note for final lay-outing of Communications Unit) Tech Note on Financial Trend Monitoring System (template for submission of Consultant)	
Revenue Producing Tax Administration		Revenue Producing Tax Administration Workshop: Manual for Facilitators	Proceedings of Revenue Producing Tax Administration Workshops in the Provinces of: Bulacan: Jan. 1997 Bohol 1&2: Feb 10-13, 1997 Nueva Vizcaya: Feb 27-28, 1997		Revenue Producing Tax Administration Workshop (See separate file: Workshop Designs)

ACTIVITY	TOOLS	MANUAL/WORKBOOK	WORKSHOP PROCEEDINGS	PUBLICATION	WORKSHOP DESIGN
Revenue Producing Tax Administration			Cotabato: March 6-7, 1997 Capiz: April 28-29, 1997 Sarangani: May 26-27, 1997 Negros Oriental: June 9-10, 1997 Palawan: August 14-15, 1997 Lanao del Norte: Sept. 9-10, 1997		

INNOVATIVE PRACTICE IN LOCAL GOVERNANCE INFORMATION FORM

Innovative Practice Description	General Information
<p>Reason for starting the innovative practice (For example: • in response to citizen demand • to address a problem needing to be fixed • to improve services or efficiency)</p> <p>To address the problem of undeclared buildings and changes in ownership of real properties resulting to low collection of real property taxes in the Municipality of Solano, Nueva Vizcaya, specifically in the Barangay of Poblacion North.</p>	<p>Innovative Practice Name</p> <p>Barangay Socio-economic Survey</p>
	<p>Location</p> <p>Brgy. Poblacion North, Solano, Nueva Vizcaya</p>
	<p>Date Started</p> <p>May 1998</p>
	<p>Date Completed</p> <p>May 1998</p>
	<p>Estimated Cost</p> <p>Php 5,000.00</p>
	<p>Project Where Practice Is Done</p> <p>Nueva Vizcaya RPTS Program, GOLD Project</p>
	<p>Award(s) Received by Project</p>
	<p>Awarding Body/E-mail/Web Site</p>
<p>Role of Implementing Organization(s)</p> <ol style="list-style-type: none"> 1. Generation of data for the use during the survey such as: identified and assessed undeclared building, and addresses of absentee property owners 2. Capacitation of Barangay Officials in conducting socio-economic survey 	
<p>How it works (Processes and Resources)</p> <p>Thru the Barangay Officials of Poblacion North and with assistance of Purok Leaders and Sangguniang Kabataan Members, a socio-economic survey was conducted identifying commercial establishment, property owners and undocumented property improvement.</p>	<p>Implementing LGU Office/ Address/Tel./ E-mail/Web site</p> <p>Municipal Treasurers Office Municipal Assessors Office Solano, Nueva Vizcaya</p>
<p>How barriers/obstacles were overcome</p>	<p>Contact Person/Address/Tel./E-mail</p> <p>Mr. Juanito Bueno Municipal Treasurer Solano, Nueva Vizcaya (078) 326-5206</p> <p>Mr. Constancio Padilla Jr. Municipal Assessor Solano, Nueva Vizcaya (078) 326-5490</p>
<p>Details of benefits and results (For example: • increase in productivity • estimated time savings • estimated peso savings • positive citizen reaction • improved services)</p> <p>The information generated was used to update the records of the Offices of Treasurer and Assessor which eventually helped increase the tax collection in the municipality.</p>	<p>Key Consultants/Address/Tel./E-mail</p> <p>Mr. Romulo Zipagan 1744 UP San Vicente, BLISS, Diliman, Quezon City</p> <p>(02)928 90-31 / (02)433 96-64 / 0917-984-0579</p>