



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
REGION IV-A (CALABARZON)

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REGIONAL MEMORANDUM CIRCULAR NO. 06-2021

February 23, 2021

**TO : All Provincial/City and Municipal Assessors and Others
Concerned**

**SUBJECT: Revised Policies, Guidelines and Procedures in the Establishment/
Revision of Schedule of Zonal Values of Real Properties within the
Jurisdiction of Revenue District Offices and for other Purposes in
Relation to Sec. 6E of R.A. No. 10963 otherwise known as the “Tax
Reform for Acceleration and Inclusion (TRAIN) Law”**

For the information and guidance of all concerned, enclosed is copy of Revenue Memorandum Order (RMO) No. 31-2019 issued by the Bureau of Internal Revenue (BIR) of the Department of Finance, relative to the above subject matter.

Pursuant to Department Order No. 6-2010 dated March 12, 2010 and the TRAIN Law, the BIR issued the herein RMO, stating the specific policies and guidelines on the determination of recommended zonal values as well as the creation of the Sub-Technical Committee on Real Property Valuation (STCRPV) and the Technical Committee on Real Property Valuation (TCRPV), wherein the Provincial, City and Municipal Assessors are members thereof.

In relation thereto, the BLGF, as member of the Executive Committee on Real Property Valuation (ECRPV), noted in our previous meetings that the Schedule of Zonal Values presented in our level are not compliant with the RMO. It was pointed out that most of the issues and concerns raised by this Bureau should have been taken up by the RDO and resolved by the STCRPV and TCRPV in their level.

As members of the said committees, this Office enjoys your active participation during the preparation and review of the recommended zonal values in your areas as well as the compliance of the policies and guidelines provided in the said RMO. It is recognized that the involvement of the assessors in this endeavor is imperative. All assessors, who have on-going revision of zonal values in their areas, are encouraged to inform this Office of significant issues that are not resolved in their respective committees which we can present to the ECRPV for appropriate action.

All Provincial Assessors are hereby requested to disseminate the said issuance to all City and Municipal Assessors within their respective jurisdictions, for their information and reference.

Please be guided accordingly.


GERIEBETH G. DELA TORRE
Regional Director