

## Philippine Real Property Appraisal: Legal Infirmities and Proposed Reforms

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*SUBJECT(S): TAXATION, EMINENT DOMAIN*

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The value of a single parcel of real property may be determined through different methods depending on the purpose. The government needs to appraise real property primarily for the exercise of two of its inherent powers: taxation and eminent domain.

The Author takes a closer look into the laws, ordinances, and administrative issuances that govern the appraisal of real property. Contrary to what most people know, implementation is not the real reason why there is a failure to determine valid and credible appraisals. It is actually the hodge-podge of laws that provide for appraisal that cause the confusion and incoherence.

This Note advocates as a solution to correct the problems caused by multiple appraisal bodies the establishment of a single national agency which shall be guided by uniform methods of appraisal of property to create a single base value for whatever purpose. This is done through providing guidelines that will protect Constitutional rights, promote state policies, and ensure effective measures of tax implementation.