



DATA PRIVACY AND MANAGEMENT OF LOCAL ASSESSMENT RECORDS

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DEPARTMENT OF FINANCE | BUREAU OF LOCAL GOVERNMENT FINANCE

Three Strands of Privacy

- **Locational – also known as situational, pertains to privacy felt in a physical space.**
- **Decisional – refer to one's right to make certain fundamental choices with respect to personal and reproductive autonomy.**
- **Informational Privacy – refers to one's right to control the processing of personal information.**

- **Reasonable Expectation of Privacy test.**
- **1. Whether by his conduct, the individual has exhibited an expectation of privacy and**
- **2. This expectation is one that society recognizes as reasonable.**

See Cadajas vs People, G.R. 247348, Nov. 16, 2021
Vivares vs. STC, G.R. 202666, Sep. 29, 2014

Data Privacy Principles (Sec. 11 DPA)

TRANSPARENCY

LEGITIMATE PURPOSE

PROPORTIONALITY

Are Assessment Records Protected under DPA?

Section 472. Qualifications, Powers and Duties

(a) x x x

(b) The assessor shall take charge of the assessor's office, perform the duties provided under Book II of this Code, and shall:

x x x

(9) Issue, upon request of any interested party, certified copies of assessment records of real property and all other records relative to its assessment, upon payment of a service charge or fee to the treasurer;



Bill of Right Art III 1987 Constitution

Section 7. The right of the people to information on matters of public concern shall be recognized. Access to official records, and to documents and papers pertaining to official acts, transactions, or decisions, as well as to government research data used as basis for policy development, shall be afforded the citizen, subject to such limitations as may be provided by law.

DPA vis-à-vis FOI

Even Executive Order (EO) No. 02 operationalizing Freedom of Information in the Executive Branch admits of certain limitations such as those that pertain to the privacy of individuals and those that may affect security.

ADVISORY OPINION NO. 2019-039 , National Privacy Commission
3 September 2019

DATA PRIVACY ACT OF 2012



What are personal Information?

Under Sec. 3(g) of the Data Privacy Act, “personal information refers to any information whether recorded in a material form or not.

1. from which the identity of an individual is apparent
2. or can be reasonably and directly ascertained by the entity holding the information, or
3. when put together with other information would directly and certainly identify an individual.”



What are personal Information?

In other words, personal information is any information which can be linked to your identity, thus making you readily identifiable.

Processing

Any operation of any set of operations performed upon personal data including, but not limited to, the

1. collection,
2. recording,
3. organization,
4. storage,
5. updating or modification,
6. retrieval,
7. consultation,
8. use,
9. consolidation,
10. blocking,
11. erasure, or
12. Destruction of data.



Are these Personal Information?

1. Full name
2. Address
3. Mobile Number
4. Prepaid
5. Postpaid
6. Email Address
7. Publicly Available Personal Data
8. Photographs

LET'S PRACTICE





What was that again?

It's all about context

Name:

- A person's full name is probably the most obvious example of personal information. But in fact, even a person's first name alone can represent personal information.
- For example, the first name "Wilbert":
 - a. Is not personal information if it's written on a scrap of paper and left on a random PUV.
 - b. Is personal information if it's stapled to a set of medical records, and left in the breakroom of the small office where Wilbert works.



What was that again?

It's all about context

Email Address:

- a. Is not personal information in this form: info@company.com
- b. Is personal information in this form: robertbateman@company.com



**Information available in
Facebook, telephone directory, etc.**



LET'S PRACTICE



How about information in media forms?

Photographs



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2021-0321

09 August 2021

Photographs

- Photographs as personal and sensitive personal information.
- Under the DPA, personal information is defined as any information whether recorded in a material form or not, from which the identity of an individual is apparent or can be reasonably and directly ascertained by the entity holding the information, or when put together with other information would directly and certainly identify an individual



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-30

28 June 2017

Publicly Accessible Personal Data

- You request for guidance on whether consent is required from the data subject to use his or her personal data for marketing purposes when such personal data is available in the public domain, i.e. telephone directory, Facebook, etc.
- We believe that the provisions of the DPA are still applicable even for those personal data which are available in the public domain.



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-30

28 June 2017

Publicly Accessible Personal Data

- Note that the law has specified the information which is outside of its scope but only to the minimum extent necessary to achieve the specific purpose, function, or activity in Section 4 thereof.
- **There is no express mention that personal data which is available publicly is outside of its scope.**



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-30

28 June 2017

Publicly Accessible Personal Data

- Thus, “it is a misconception that publicly accessible personal data can be further used or disclosed for any purpose whatsoever without regulation.”
- With this, we believe that the PIC which collects and processes personal data from the public domain must still observe the requirements under the law, specifically on the criteria for lawful processing of personal, sensitive personal and privileged information found under Sections 12 and 13 thereof.



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-30

28 June 2017

Publicly Accessible Personal Data

- Thus, even if the data subject has provided his or her personal data in a publicly accessible platform, this does not mean he or she has given blanket consent for the use of his/her personal data for whatever purposes.
- We believe that consent may still be required from the data subject where his or her data will be processed for marketing purposes even if such personal data was procured from the public domain.



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-30

28 June 2017

Publicly Accessible Personal Data

- We reiterate the definition of consent as “any freely given, **specific, informed indication of will**, whereby the data subject agrees to the collection and processing of personal information about and/or relating to him or her.
- Consent shall be evidenced by written, electronic or recorded means. It may also be given on behalf of the data subject by an agent specifically authorized by the data subject to do so.”



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-63

09 October 2017

Handwritten Signature

- Corollarily, hand-written signatures, as may be used to identify an individual, is considered as personal information. In the same manner, unique information relating to an individual or when linked with other information will allow an individual to be distinguished from others, may be treated as personal information



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2018-003

15 January 2018

Government Issued IDs

- On the other hand, the government-issued identification card containing the number specifically assigned to the individual by the issuing government agency is considered as sensitive personal information.

SENSITIVE PERSONAL INFORMATION AND PRIVILEGED INFORMATION





Sensitive Personal Information

Sec. 3(l) of the Data Privacy Act

refers to personal information:

- 1) About an individual's race, ethnic origin, marital status, age, color, and religious, philosophical or political affiliations;
- 2) About an individual's health, education, genetic or sexual life of a person, or to any proceeding for any offense committed or alleged to have been committed by such person, the disposal of such proceedings, or the sentence of any court in such proceedings;



Sensitive Personal Information

Sec. 3(l) of the Data Privacy Act

refers to personal information:

- 3) Issued by government agencies peculiar to an individual which includes, but not limited to, social security numbers, previous or current health records, licenses or its denials, suspension or revocation, and tax returns; and
- 4) Specifically established by an executive order or an act of Congress to be kept classified.



Sensitive Personal Information

Sec. 13 of the Data Privacy Act

Section 13 of the Data Privacy Act enumerates the cases where sensitive personal information and privileged information may be processed.



Privileged Information

Section 24. Disqualification by reason of privileged communication. —
The following persons cannot testify as to matters learned in confidence in the following cases:

- a) The husband or the wife, during or after the marriage, cannot be examined without the consent of the other as to any communication received in confidence by one from the other during the marriage except in a civil case by one against the other, or in a criminal case for a crime committed by one against the other or the latter's direct descendants or ascendants;



Privileged Information

Section 24. Disqualification by reason of privileged communication. —
The following persons cannot testify as to matters learned in confidence in the following cases:

- b) An attorney cannot, without the consent of his client, be examined as to any communication made by the client to him, or his advice given thereon in the course of, or with a view to, professional employment, nor can an attorney's secretary, stenographer, or clerk be examined, without the consent of the client and his employer, concerning any fact the knowledge of which has been acquired in such capacity;



Privileged Information

Section 24. Disqualification by reason of privileged communication. —
The following persons cannot testify as to matters learned in confidence in the following cases:

- c) A person authorized to practice medicine, surgery or obstetrics cannot in a civil case, without the consent of the patient, be examined as to any advice or treatment given by him or any information which he may have acquired in attending such patient in a professional capacity, which information was necessary to enable him to act in capacity, and which would blacken the reputation of the patient;



Privileged Information

Section 24. Disqualification by reason of privileged communication. —

The following persons cannot testify as to matters learned in confidence in the following cases:

- d) A minister or priest cannot, without the consent of the person making the confession, be examined as to any confession made to or any advice given by him in his professional character in the course of discipline enjoined by the church to which the minister or priest belongs;
- e) A public officer cannot be examined during his term of office or afterwards, as to communications made to him in official confidence, when the court finds that the public interest would suffer by the disclosure.

ASSESSMENT RECORDS



RECORDS Management

Records Conversion and Management

- Instituting a process for the conversion of appraisal data into assessment data and records .
- Establishment and maintenance of permanent official records and files so that an updated and regular listing of all properties is readily available.
- It also serves as a basis for a more accurate collection of real property tax.
- Establishes the **important link between assessment and tax collection** operations.



Assessment Records

1. Real Property Field Appraisal and Assessment Sheet (FAAS)
2. Tax Declaration of Real Property (TD);
3. Tax Map Control Roll (TMCR)
4. Assessment Roll
5. Ownership Record Card
6. Record of Assessment
7. Notice of Assessment (NA)



Is there a Personal Information?

- To serve as the primary and principal record of all real property information those are necessary for appropriate real property tax assessment.



Tax Declaration of Real Property (TD)

RPTA FORM NO. 4-2004 Attachment 4

TAX DECLARATION OF REAL PROPERTY

TD No. _____ PROPERTY IDENTIFICATION NO. _____

Owner: _____ TIN: _____

Address: _____ Telephone No. _____

Administrator/Beneficial User: _____ TIN: _____

Address: _____ Telephone No. _____

Location of Property: _____
(Number and Street) (Barangay/District) (Municipality/Province/City)

OCT/TCT/CLO No. _____ Survey No. _____

CCT No. _____ Lot No. _____

Dated: _____ Blk. No. _____

Boundaries:
North: _____ South: _____
East: _____ West: _____

KIND OF PROPERTY ASSESSED:

☐ LAND ☐ MACHINERY
Brief Description: _____

☐ BUILDING ☐ Others:
No. of Storeys: _____ Specify: _____
Brief Description: _____

Classification	Area	Market Value	Actual Use	Assessment Level	Assessed Value
		Php _____		% _____	Php _____
		_____		% _____	_____
		_____		% _____	_____
		_____		% _____	_____
Total		Php _____			Php _____

Total Assessed Value _____
(Amount in Words)

Taxable ☐ Exempt ☐ Effectivity of Assessment/Reassessment: _____
Qtr. _____ Yr. _____

Approved By: _____
Provincial/City/Municipal Assessor Date

This declaration cancels TD/ARP No. _____ Owner: _____ Previous A.V. Php _____

Memoranda: _____

Notes: ★ This declaration is also for real property taxation purposes only and the valuation indicated herein are based on the schedule of unit market values prepared for the purpose and duly enacted into an Ordinance by the Sangguniang _____ under Ordinance No. _____ dated _____, 20____. It does not and cannot by itself alone confer any ownership or legal title to the property.

Purpose of the Form:

- To establish a permanent assessment record and provide the property owner with information relative to the assessment of his property for purposes of real property taxation.



Purpose of the Form:

- It is the basic document in controlling the PIN in each section map.
- It is also used as a reference in identifying related records of real property.



Purpose of the Form:

- It serves as a permanent listing of all real property exempt from real property taxes.
- To provide the Treasurer the basis for updating and validating real property tax records.



- To expedite the sending of assessment notices to persons owning real property(ies) in a municipality, city or province;
- To serve as a basis for the periodic preparation and sending of demand letters to property owners; and
- To determine the total real property ownership/holdings of individuals or corporations in a local government unit.



- To record the assessment transactions and serve as source of statistical data for reporting.





Purpose of the Form:

- To satisfy the due process provision on real property tax assessment under Section 226 of R.A. 7160.
- To notify the property of the market value and assessed value of his/her property/properties.

ANNEX 12 - CASHBOOK (CASH IN TREASURY)

This shall be used to record collections (Debit column) and deposits to the bank (Credit column) based on the RCD. The cashbook shall be maintained by the Treasurer by fund and shall be updated and balanced daily. The Accountable Officer shall, at the end of the month or when required to do so by proper competent authority, rule and foot the cashbook. He shall likewise accomplish the following certification in the cashbook: (Sec. 26, Volume II MNGAS for LGUs)

CASHBOOK

LGU

Fund: _____

Date	Particulars	Reference	CASH IN TREASURY		
			Debit	Credit	Balance

INSTRUCTIONS

A. This form shall be accomplished as follows:

1. **LGU** - name of the province/city/municipality
2. **Fund** - fund name/code
3. **Date** - date of the source documents
4. **Particulars** - details or nature of transactions
5. **Reference** - the number of Report of Collections and Deposits
6. **Debit** - the amount of collections based on RCD
7. **Credit** - the amount deposited with the banks based on the RCD's attached deposit slips
8. **Balance** - the difference between the Debit and Credit columns, which shall be equal to the amount of cash in the hands of the Treasurer.

ANNEX 13 - CASHBOOK (CASH IN BANK)

CASHBOOK

LGU

Bank Account No.: _____ Fund: _____

Date	Particulars	Reference	CASH IN BANK		
			Debit	Credit	Balance

INSTRUCTIONS

A. This form shall be accomplished as follows:

1. **LGU** - name of the province/city/municipality
2. **Fund** - the Fund name/code
3. **Bank Account No.** - the bank name and account number
4. **Date** - date of the source documents
5. **Particulars** - details or nature of transactions
6. **Reference** - the number of the source document
7. **Debit** - the amount deposited for the day based on the RCD's deposit slips and interest income and other related transactions based on Journal Entry Vouchers (JEV)
8. **Credit** - the amount of checks issued for the day based on the Checks/ Bank Advise and withholding taxes/charges and other charges based on JEV
9. **Balance** - the difference between the Debit and Credit columns which shall be equal to the amount of Cash in Bank.

LGV

[illegible]

1. **LGU** - name of the province/city/municipality
2. **Disbursing Officer** - name of Disbursing Officer
3. **Fund** - the fund from which cash advance was made
4. **Date** - date of the source documents
5. **Particulars** - details or nature of transactions
6. **Reference** - the number of the Voucher Payroll
7. **Debit** - the amount advanced by the Disbursing Officer based on the Voucher Payroll
8. **Credit** - the amount disbursed out of the cash advances
9. **Balance** - the difference between the Debit and Credit columns which shall be equal to the amount of cash in hand of Disbursing Officers

LTOM FORM NO. 1 - CASHBOOK (COLLECTOR)**CASHBOOK****LGU**

Collector: _____

Date	Report No.	Particulars	Collections Debit	Remitted to LO Credit	Balance on Hand

INSTRUCTIONS

A. This form shall be accomplished as follows:

1. **LGU** - name of the province/city/municipality
2. **Collector** - name of collector
3. **Date** - date of the Report of Collections and Deposits (RCD)
4. **Report No.** - shall be numbered one series per year
5. **Particulars** - nature of collection
6. **Debit** - total collections per RCD
7. **Credit** - amount of collections remitted to the Liquidating Officer (LO)
8. **Balance** - the difference between the Debit and Credit columns or the unremitted collections to the LO

LTOM FORM NO. 2 - CASHBOOK [LIQUIDATING OFFICER (LO)]**CASHBOOK****LGU**

Fund: _____

Date	Report No.	Debit	Credit	Balance on Hand

INSTRUCTIONS

A. This form shall be accomplished as follows:

1. **LGU** - name of the province/city/municipality
2. **Liquidating Officer** - name of liquidating officer
3. **Date** - date of the Report of Collections and Deposits (RCD)
4. **Report No.** - shall be numbered one series per year
5. **Debit** - summary of collections turned over by the collectors as well as the LO's own collections
6. **Credit** - collections turned over by the LO to the Treasurer/Cashier
7. **Balance** - the difference between the Debit and Credit columns or collections not yet turned over to the Treasurer/Cashier

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS

LGU

Month of 20

Accountable Officer: Designation: Report No.

Name of Form & No.:	Qty.	Beginning Balance		Qty.	Receipt		Qty.	Issued		Qty.	Ending Balance	
		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To

CERTIFICATION:

I hereby certify that the foregoing is a true statement of all accountable forms received, issued and transferred by me during the period above-stated and the correctness of the beginning balances.

Name and Signature of the Accountable Officer

Date

REPORT OF COLLECTIONS AND DEPOSITS (RCD)

 Name of LGU

Fund: _____
 Name of Accountable Officer: _____

Date: _____
 Report No: _____

A. COLLECTIONS

1. For Collectors

Type (Form No.)	Official Receipt/Serial No.		Amount
	From	To	

2. For Liquidating Officers/Treasurers

Name of Accountable Officer	Report No.	Amount

B. REMITTANCES/DEPOSITS

Accountable Officer/Bank	Reference	Amount

REPORT OF CHECKS ISSUED



Bank Name/Acct. Name: _____

Report No.: _____
Sheet No.: _____

[illegible]

REPORT OF DISBURSEMENTS

LGU

Accountable Officer: _____
Designation: _____

Report No.: _____
Sheet No.: _____

[illegible]

ANNEX 25 - LIQUIDATION REPORT

LIQUIDATION REPORT		No.:
LGU		Date:
		Responsibility Center
PARTICULARS	AMOUNT	
Itinerary of Travel:		
TOTAL AMOUNT SPENT AMOUNT OF CASH ADVANCE PER DV NO. ___ DTD. ___ AMOUNT REFUNDED PER O.R. NO. ___ DTD. ___ AMOUNT TO BE REIMBURSED		
Submitted by:	Received by:	
	Accounting Unit	

ANNEX 26 - PETTY CASH VOUCHER (PCV)

PETTY CASH VOUCHER		No.:
LGU		Date:
Payee/Office: _____		Responsibility Center
Address : _____		
I. To be filled up upon request		II. To be filled up upon liquidation
Particulars	Amount	Total Amount Granted _____
		Total Amount Paid per OR No. _____
		Amount Refunded/ (Reimbursed) _____
A. Requested by:		C.
Name of Requestor _____		Received Refund _____
Approved by:		Reimbursement Paid _____
Immediate Supervisor _____		Disbursing Officer _____
B. Paid by:		D.
Disbursing Officer _____		Liquidation Submitted _____
Cash Received by:		Reimbursement Received by: _____
Signature over Printed Name of Payee _____		Signature of Payee _____
Date: _____		Date: _____

CY 20__

Yearly CF Approved and Budget Appropriation: P

Programs, Activities and Projects (PAPs) Fund Source	Expected Outcome	QUARTERLY/MONTHLY PHYSICAL TARGETS							
		1 st Quarter/Months of _____		2 nd Quarter/Months of _____		3 rd Quarter/Months of _____		4 th Quarter/Months of _____	
		Physical Target	Budget (₱)	Physical Target	Budget (₱)	Physical Target	Budget (₱)	Physical Target	Budget (₱)
Total									
Prepared by:			Noted by:			Approved by:			
_____			_____			_____			
Project Accountable Officer		Date	Budget Officer		Date	Local Chief Executive		Date	

ANNEX 30 - ACCOMPLISHMENT REPORT ON THE USE OF CF

ACCOMPLISHMENT REPORT UTILIZATION OF CONFIDENTIAL FUNDS					
Agency:		(Please check one)		AR No.:	
Period Covered				AR Date:	
Total Amount of CF Per Budget CY 20__ ₱ _____		Total Amount of Cash Advance for the Period: ₱ _____			
Program/Project/Activities Per Physical & Financial Plan (Form in Annex C)	Actual Outcome/Accomplishment	Amount Utilized	Limiting Factor	Facilitating Factor	Reference*
	Summary:				
	Amount this Quarter:	₱			
	Cumulative 1 st Quarter to End of this Quarter	₱			
Prepared by			Approved by		
_____			_____		
Special Disbursing Officer			Local Chief Executive		
_____			_____		
Date			Date		

*state available document attached as evidence of payment

FORMS AND ANNEXES

LTOM Form No. 3	Letter of Authority
LTOM Form No. 4	List of Documents to be Examined
LTOM Form No. 5	Tax Data Sheet
LTOM Form No. 6	Tax Data Sheet and Assessment Form
LTOM Form No. 7	Letter of Assessment (First Notice)
LTOM Form No. 8	Letter of Assessment (Second Notice)
LTOM Form No. 9	Letter of Assessment (Final Notice)
LTOM Form No. 10	Final Notice Before Issuance of Warrant of Distraint and Levy

LTOM Form No. 11	Non-presentation of Documents
LTOM Form No. 12	Final Notice of Non-presentation of Documents
LTOM Form No. 13	Letter of Confirmation
LTOM Form No. 14	Certificate of Confirmation
LTOM Form No. 15	Certificate of Examination
LTOM Form No. 16	Notice of Delinquency in the Payment of Real Property Tax
LTOM Form No. 17	Notice of Real Property Tax Delinquency (First Notice)
LTOM Form No. 18	Notice of Real Property Tax Delinquency (Second Notice)
LTOM Form No. 19	Notice of Real Property Tax Delinquency (Final Notice)
LTOM Form No. 20	Warrant of Levy
LTOM Form No. 21	Notice of Levy (Local Assessor and Registrar of Deeds)
LTOM Form No. 22	Report of Levy (Sanggunian)
LTOM Form No. 23	Notice of Auction Sale of Delinquent Real Properties
LTOM Form No. 24	Notice of Sale
LTOM Form No. 25	Public Auction Registration Form
LTOM Form No. 26	List of Registered Bidders
LTOM Form No. 27	Undertaking and Waiver of Bidders
LTOM Form No. 28	Rules and Regulations of Public Auction
LTOM Form No. 29	Certificate of Sale
LTOM Form No. 30	Declaration of Forfeiture of Delinquent Properties
LTOM Form No. 31	Report of Sale
LTOM Form No. 32	Certificate of Redemption
LTOM Form No. 33	Cancellation of Warrant of Levy (Local Assessor and Registrar of Deeds)
LTOM Form No. 34	Final Deed of Sale
LTOM Form No. 35	Statement of Receipts and Expenditures (Exhibits 1 and 1-a of BLGF SRE Form No. 1)

**LTOM FORM NO. 16 - NOTICE OF DELINQUENCY IN THE PAYMENT
OF REAL PROPERTY TAX**

REPUBLIC OF THE PHILIPPINES
Province/City/Municipality of _____

OFFICE OF THE LOCAL TREASURER

NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX

Based on the records of this office, the real property tax of the following properties have not been paid:

Declared Owners	Tax Declaration Number	Location of Property	Kind of Property	Total Assessed Value	Year/s of Delinquency	Tax Due as of ____
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						

Personal property may be distrained to effect payment. At any time before the distraint of personal property, payment of the tax with surcharges, interests and penalties may be made, and unless that tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

Date: _____ Local Treasurer

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS

LGU

Month of 20

Accountable Officer: Designation: Report No.

Name of Form & No.:	Qty.	Beginning Balance		Qty.	Receipt		Qty.	Issued		Qty.	Ending Balance	
		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To

CERTIFICATION:

I hereby certify that the foregoing is a true statement of all accountable forms received, issued and transferred by me during the period above-stated and the correctness of the beginning balances.

Name and Signature of the Accountable Officer

Date

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS

LGU

Month of 20

Accountable Officer: Designation: Report No.

Name of Form & No.:	Qty.	Beginning Balance		Qty.	Receipt		Qty.	Issued		Qty.	Ending Balance	
		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To

CERTIFICATION:

I hereby certify that the foregoing is a true statement of all accountable forms received, issued and transferred by me during the period above-stated and the correctness of the beginning balances.

Name and Signature of the Accountable Officer

Date

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS

LGU

Month of 20

Accountable Officer: Designation: Report No.

Name of Form & No.:	Qty.	Beginning Balance		Qty.	Receipt		Qty.	Issued		Qty.	Ending Balance	
		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To		Inclusive Serial Nos. From	To

CERTIFICATION:

I hereby certify that the foregoing is a true statement of all accountable forms received, issued and transferred by me during the period above-stated and the correctness of the beginning balances.

Name and Signature of the Accountable Officer

Date

Assessment Records

THEREFORE:

If there are Personal Information in LTOM Forms are the processing of said Information within the ambit of the Data Privacy Act?



Assessment Records

THEREFORE:

If there are Personal Information in Assessment Records
are the processing of said Information within the ambit of
the Data Privacy Act?

Data Privacy Principles

TRANSPARENCY

LEGITIMATE PURPOSE

PROPORTIONALITY



Data Privacy Principles

SEC. 11. General Data Privacy Principles. – The processing of personal information shall be allowed, subject to compliance with the requirements of this Act and other laws allowing disclosure of information to the public and adherence to the principles of transparency, legitimate purpose and proportionality.



Data Privacy Principles

TRANSPARENCY

LEGITIMATE PURPOSE

PROPORTIONALITY



Transparency

Transparency means that the data subject must be aware of the nature, purpose, and extent of the processing of his or her personal data.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-66 7 November 2017



Transparency

Privacy Notice

The _____(agency name) is committed to protect the information you will provide. All personal information you supply is protected under the Data Privacy Act of 2012 and its Implementing Rules and Regulations.

This agency requires your consent before it can collect, use, share your sensitive information .

By agreeing below you consent to the processing of your personal information.



Transparency

Consent

- Section 13 of the Data Privacy Act enumerates the cases where sensitive personal information and privileged information may be processed. First on its list is:
- The data subject has given his or her consent, **specific** to the purpose **prior** to the processing, or in the case of privileged information, all parties to the exchange have given their consent prior to processing.



Transparency

Data Subject

- Section 3(c)
- An individual whose personal information is processed.”
- The IRR of the DPA is more specific when it declares that the term refers to “an individual whose personal, sensitive personal, or privileged information is processed.



Transparency

Consent

- Consent shall be evidenced by **written, electronic or recorded** means.
- It may also be given on behalf of the data subject by an agent specifically authorized by the data subject to do so.”



Transparency

Consent

- Is an email of a data subject acceptable evidence as electronic means?
- It is possible to consider an email as evidence of consent, subject to the rules on authentication provided under the Rules of Court, and the Rules on Electronic Evidence.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-017 21 April 2017



Transparency

Consent

- Consent shall be evidenced by written, electronic or recorded means.
- It may also be given on behalf of the data subject by an agent specifically authorized by the data subject to do so.”



Transparency

Implied Consent

- In line with the foregoing discussion, implied, **implicit or negative consent** is not recognized under the law.
- Thus, a company policy that merely stipulates that the inputting of requested personal information amounts to consent or a waiver by a data subject of his or her data privacy rights shall not be considered as valid consent, as required under the DPA.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-007 9 January 2017



Transparency

Consent in Media Form

- Audio, photographic and video evidence of events, acts or transactions are likewise admissible provided that they are shown, presented, or displayed to the court, and identified, explained or authenticated by the person who made the recording or by some other person competent to testify on the accuracy thereof.
- Subject to the same conditions, a recording of a telephone conversation or ephemeral electronic communication may also be admitted in court



Transparency

Consent

- The data subject agreed to the collection and processing of personal information
- Freely given and **specific**
- Informed indication of will



Transparency

Consent

Evidenced by written, electronic or recorded means:

- Signature
- Opt-in box/clicking an icon sending a confirmation email oral confirmation

Opt-in; silence, pre-ticked boxes or inactivity does not constitute consent



NOTE:

**IF IT IS NOT CLEAR IT IS NOT
CONSENT!**



Do you always need consent?

No.

- Consent is just one criterion for lawful processing of both personal and sensitive personal information.
- Consent will not always be the most appropriate basis for processing personal data.
- PICs should choose the lawful basis that most closely reflects the true nature of the relationship with the individual and the purpose of the processing.



Data Privacy Principles

TRANSPARENCY

LEGITIMATE PURPOSE

PROPORTIONALITY



Legitimate Purpose

PERSONAL INFORMATION	SENSITIVE PERSONAL INFORMATION
CONSENT	CONSENT
CONTRACT	LAW AND REGULATION
LAW AND REGULATION	PROTECT LIFE
PROTECT LIFE	LAWFUL AND NONCOMMERCIAL OBJECTIVES OF PUBLIC ORGANIZATIONS
PUBLIC ORDER AND SAFETY	MEDICAL TREATMENT
LEGITIMATE INTEREST	COURT PROCEEDINGS, LEGAL CLAIMS
LEGAL OBLIGATION	



SEC. 12. Criteria for Lawful Processing of Personal Information

- a) The data subject has given his or her consent;
- b) The processing of personal information is necessary and is related to the fulfillment of a contract with the data subject or in order to take steps at the request of the data subject prior to entering into a contract;
- c) The processing is necessary for compliance with a legal obligation to which the personal information controller is subject;
- d) The processing is necessary to protect vitally important interests of the data subject, including life and health;

SEC. 12. *Criteria for Lawful Processing of **Personal Information**.*

(e) The processing is necessary in order to respond to **national emergency**, to comply with the requirements of public order and safety, or **to fulfill functions of public authority which necessarily includes the processing of personal data for the fulfillment of its mandate; or**

(f) The processing is necessary for the purposes of the legitimate interests pursued by the personal information controller or by a third party or parties to whom the data is disclosed, except where such interests are overridden by fundamental rights and freedoms of the data subject which require protection under the Philippine Constitution.

“information necessary in order to carry out the functions of public authority”

In order to apply, it must be established that the information claimed to be outside the scope of the law is:

1. The information is necessary to carry out the regulatory or law enforcement functions of a public authority;
2. These functions are provided for by the Constitution or by law;
3. The processing is only to the minimum extent of collection, access, use, disclosure, or other processing necessary for the purpose; and
4. There is strict adherence to all substantive and procedural processes.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0391

03 September 2019



SEC. 13. Sensitive Personal Information and Privileged Information

Consent

- The processing of sensitive personal information and privileged information **shall be prohibited**, except in the following cases:
 - a) The data subject has given his or her **consent**, specific to the purpose prior to the processing, or in the case of privileged information, all parties to the exchange have given their consent prior to processing;



SEC. 13. Sensitive Personal Information and Privileged Information

Law and Regulation

- b) The processing of the same is provided for by existing **laws and regulations**: Provided, That such regulatory enactments guarantee the protection of the sensitive personal information and the privileged information: Provided, further, That the consent of the data subjects are not required by law or regulation permitting the processing of the sensitive personal information or the privileged information;



SEC. 13. Sensitive Personal Information and Privileged Information

Protect Life and Health

- c) The processing is necessary to **protect the life and health** of the data subject or another person, and the data subject is not legally or physically able to express his or her consent prior to the processing;



SEC. 13. Sensitive Personal Information and Privileged Information

Lawful and noncommercial objectives of public organizations

- d) The processing is necessary to **achieve the lawful and noncommercial objectives** of public organizations and their associations: Provided, That such processing is only confined and related to the bona fide members of these organizations or their associations: Provided, further, That the sensitive personal information are not transferred to third parties: Provided, finally, That consent of the data subject was obtained prior to processing;



SEC. 13. Sensitive Personal Information and Privileged Information

Medical Treatment

- e) The processing is necessary for purposes of medical treatment, is carried out by a **medical practitioner** or a medical treatment institution, and an adequate level of protection of personal information is ensured; or



SEC. 13. Sensitive Personal Information and Privileged Information

Court Proceedings and Legal Claims

- f) The processing concerns such personal information as is necessary for the protection of lawful rights and interests of natural or legal persons in court proceedings, or the establishment, exercise or defense of legal claims, or when provided to government or public authority.



SEC. 13. Sensitive Personal Information and Privileged Information

We will revisit these lawful processing later
focusing on Data Privacy areas relating to
Assessment Records



Data Privacy Principles

TRANSPARENCY

LEGITIMATE PURPOSE

PROPORTIONALITY



Proportionality

The processing of information shall be adequate, **relevant**, suitable, **necessary**, and not excessive in relation to a declared and specified purpose.

Personal data shall be processed only if the purpose of the processing could **not reasonably be fulfilled by other means**.

DPA vis-à-vis Assessment Records



Are Assessment Records Protected under DPA?

Section 472. Qualifications, Powers and Duties

(a) x x x

(b) The assessor shall take charge of the assessor's office, perform the duties provided under Book II of this Code, and shall:

x x x

(9) Issue, upon request of any interested party, certified copies of assessment records of real property and all other records relative to its assessment, upon payment of a service charge or fee to the treasurer;



DPA vis-à-vis FOI

Documents under control and custody of government agencies remain to be subject to the protection of the DPA.

ADVISORY OPINION NO. 2019-039 , National Privacy Commission
3 September 2019



DPA vis-à-vis FOI

Even Executive Order (EO) No. 02 operationalizing Freedom of Information in the Executive Branch admits of certain limitations such as those that pertain to the privacy of individuals and those that may affect security.

ADVISORY OPINION NO. 2019-039 , National Privacy Commission
3 September 2019



DPA vis-à-vis FOI

For this purpose, it requires that each government office shall ensure that personal information in its custody or control is disclosed or released only if it is material or relevant to the subject-matter of the request and its disclosure is permissible under this EO or existing law, rules or regulations, among others.

ADVISORY OPINION NO. 2019-039 , National Privacy Commission
3 September 2019



Tax Declaration as a Public Document

The belief that tax declarations and tax clearances are not protected by the DPA is misguided.

A public document, or even publicly available information, by such fact alone, does not lose the protection afforded by the DPA in so far as the processing involves the personal data contained in such documents.

ADVISORY OPINION NO. 2019-039 , National Privacy Commission
3 September 2019



Tax Declaration as a Public Document

The disclosure of a tax declaration of real property is considered processing of personal information, and therefore must comply with the requirements under the DPA.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131
01 April 2019

ENUMERATION:

What are the Data Privacy Principles?

Your answer is correct!

Transparency
Legitimate Purpose
Proportionality

POP QUIZ!





Are there Sensitive Personal Information in a Tax Declaration?

RPTA FORM NO. 4-2004 Attachment 4

TAX DECLARATION OF REAL PROPERTY

TD No. _____ PROPERTY IDENTIFICATION NO. _____

Owner: _____ TIN: _____

Address: _____ Telephone No. _____

Administrator/Beneficial User: _____ TIN: _____

Address: _____ Telephone No. _____

Location of Property: _____
(Number and Street) (Barangay/District) (Municipality/Province/City)

OCT/TCT/CLOA No. _____ Survey No. _____

CCT No. _____ Lot No. _____

Dated: _____ Blk. No. _____

Boundaries:

North: _____ South: _____

East: _____ West: _____

KIND OF PROPERTY ASSESSED:

☐ LAND ☐ MACHINERY
Brief Description: _____

☐ BUILDING ☐ Others:
No. of Storeys: _____ Specify: _____
Brief Description: _____

Classification	Area	Market Value	Actual Use	Assessment Level	Assessed Value
_____	_____	Php _____	_____	_____ %	Php _____
_____	_____	_____	_____	_____ %	_____
_____	_____	_____	_____	_____ %	_____
_____	_____	_____	_____	_____ %	_____
Total		Php _____			Php _____

Total Assessed Value _____
(Amount in Words)

Taxable ☐ Exempt ☐ Effectivity of Assessment/Reassessment: _____ Qtr. _____ Yr.

Approved By: _____
Provincial/City/Municipal Assessor Date

This declaration cancels TD/ARP No. _____ Owner: _____ Previous A.V. Php _____

Memoranda: _____

Notes: * This declaration is also for real property taxation purposes only and the valuation indicated herein are based on the schedule of unit market values prepared for the purpose and duly enacted into an Ordinance by the Sangguniang _____ under Ordinance No. _____ dated _____, 20____. It does not and cannot by itself alone confer any ownership or legal title to the property.



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131

1 April 2019

Disclosure of Tax Declaration

The disclosure of a tax declaration of real property is considered processing of personal information, and therefore must comply with the requirements under the DPA.



PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131

1 April 2019

TIN is a Sensitive Personal Information

Under the law, an individual's TIN is classified as sensitive personal information and as such, may only be processed under the limited circumstances provided by Section 13 of the DPA, to wit:



Sensitive Personal Information in Tax Declaration

Section 13 of DPA

SENSITIVE PERSONAL INFORMATION
CONSENT
LAW AND REGULATION
PROTECT LIFE
LAWFUL AND NONCOMMERCIAL OBJECTIVES OF PUBLIC ORGANIZATIONS
MEDICAL TREATMENT
COURT PROCEEDINGS, LEGAL CLAIMS



Disclosure of Tax Declaration

Without the consent of the registered owner, a copy of a tax declaration of real property may only be disclosed in earlier mentioned circumstances.

Adverse Claims



Adverse Claims

Can a person claiming legal interest on real property be allowed to secure a copy of a tax declaration?



Adverse Claims

The situation may fall under Section 13(f) where “the processing concerns such personal information as is necessary for the protection of lawful rights and interests of natural or legal persons in court proceedings, or the establishment, exercise or defense of legal claims...”

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131

01 April 2019



Adverse Claims

Sec 13 (f) The processing concerns such personal information as is necessary for the **protection of lawful rights and interests** of natural or legal persons **in court proceedings, or the establishment, exercise or defense of legal claims**, or when provided to government or public authority.”

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131

01 April 2019



Adverse Claims

Sec 13 (f)

1. protection of lawful rights and interests of natural or legal persons in court proceedings
2. or the establishment, exercise or defense of legal claims, or
3. when provided to government or public authority.”

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131

01 April 2019



Adverse Claims

Therefore, as long as the requestor may properly **establish** that there is a **pending case** in court where the tax declaration of the property is material or that the document is necessary to the **establishment, exercise or defense of a legal claim**, the assessor's office may grant the request from persons other than the registered owner without the latter's consent.

This is subject to the existing policies, regulations, and procedures of the assessor's office relative to the release of such document, i.e. payment of fees, etc.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131

01 April 2019

Law Firm Requesting Copy of TD in behalf of a Client

Overlapping of portions in a property



Law Firm Requesting Copy of TD in behalf of a Client

“We understand that a certain law firm requested for the abovementioned documents on behalf of its clients (herein referred to as “Spouses”) in relation to your letter to the Spouses dated April 3, 2019 wherein you stated that the subject property of the Spouses appears to **overlap** with portions of several other titled real properties also declared for tax purposes, and that the Spouses may settle the matter of conflict of ownership in a court of proper jurisdiction.”

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019



Law Firm Requesting Copy of TD in behalf of a Client

The law firm claims that in order for the Spouses to fully **appreciate** the situation and to **guide** them in taking the proper course of action, they are requesting for the copies of the respective tax declarations of the properties which overlaps with the subject property.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019



Law Firm Requesting Copy of TD in behalf of a Client

The Office of the City Assessor may rely on any of the provisions of Sections 12 and 13 of the DPA which provides the criteria for lawful processing of personal and sensitive personal information, respectively.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019



Law Firm Requesting Copy of TD in behalf of a Client

These sections clarify that consent of the data subject is just one of the possible basis for processing.

For instance, the DPA provides that processing of personal information is permitted **if necessary to fulfill functions of public authority** which necessarily includes the processing of personal data for the fulfillment of its mandate

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019



Law Firm Requesting Copy of TD in behalf of a Client

In this case, the Spouses are requesting information to guide them in taking the proper cause of action.

The Office of the City Assessor previously communicated to the Spouses the seeming overlap of portions of the subject property and other declared properties belonging to other owners and the possible need to **settle conflicts of ownership**



Law Firm Requesting Copy of TD in behalf of a Client

Considering that the request for copies of the tax declarations is in relation to or necessary for compliance with a legal obligation of the Spouses with the Office of the City Assessor, xxx

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019



Law Firm Requesting Copy of TD in behalf of a Client

Or may be based also on the fulfillment of the functions of your office as a public authority,

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019



Law Firm Requesting Copy of TD in behalf of a Client

Whereby both instances are considered as lawful bases for processing of personal information under the DPA,

The said request may be granted without necessarily executing a data sharing agreement between and/or among the parties concerned.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019

**“determination of the proper basis for
the disclosure”**



“determination of the proper basis for the disclosure”

Personal information controllers (PICs), such as the City of xxx, should make its own determination of the proper basis for the disclosure, depending on the nature of the personal data being processed.

They should evaluate whether the release of information is necessary for the fulfillment of its duties under existing laws and regulations.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019



“determination of the proper basis for the disclosure”

“Due consideration should also be given to the information requested and whether it is **relevant and material** to the declared purpose of the requesting party.”

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019

Establishment, Exercise, or Defense of legal claims.— PRIVACY POLICY OFFICE

ADVISORY OPINION NO. 2022-003 14 Feb 2022

It must be noted that in the determination on whether a request based on the aforementioned provision should be granted, “the **legitimacy of the purpose** and the **proportionality** of the request shall be taken into consideration”

X X X

To satisfy xxx on the legitimacy of the purpose of the request, it may opt to **require the requestor to provide additional** information on the case

“information necessary in order to carry out the functions of public authority”



“information necessary in order to carry out the functions of public authority”

X embarked on a pipeline laying project which necessitates the conduct of **due diligence** on the identity, ownership, possession and valuation of properties that may be duly affected by the project, hence this request for the copies of the abovementioned documents.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0391

03 September 2019



“information necessary in order to carry out the functions of public authority”

Section 12 (e) The processing is necessary in order to respond to national emergency, to comply with the requirements of public order and safety, or to fulfill functions of public authority which necessarily includes the processing of personal data for the fulfillment of its mandate; or

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0391

03 September 2019



“information necessary in order to carry out the functions of public authority”

In order to apply, it must be established that the information claimed to be outside the scope of the law is:

1. The information is necessary to carry out the regulatory or law enforcement functions of a public authority;
2. These functions are provided for by the Constitution or by law;
3. The processing is only to the minimum extent of collection, access, use, disclosure, or other processing necessary for the purpose; and
4. There is strict adherence to all substantive and procedural processes.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0391

03 September 2019



“information necessary in order to carry out the functions of public authority”

The above is interpreted to the effect that a government agency having a constitutional or statutory mandate to collect and process personal data may do so even without the consent of the data subject in the exercise of its regulatory function.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0391

03 September 2019



“information necessary in order to carry out the functions of public authority”

The information requested may be released to A if the same documents may properly be released to B, under its legal mandate. This comes with the concomitant responsibility of ensuring that organizational, physical and technical security measures are in place for data protection.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0391

03 September 2019



“information necessary in order to carry out the functions of public authority”

These sections clarify that consent of the data subject is just one of the possible bases for processing. Personal information controllers (PICs), such as the City of X and A, should make their own determination of the proper basis for the disclosure, depending on the nature of the personal data being processed.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0391

03 September 2019



Advisory Opinion No. 2018-083,12

It was emphasized that “the DPA is not meant to prevent government institutions from processing personal data when necessary to fulfill their mandates. Rather, it aims to protect the right to information privacy while ensuring free flow of information. What the DPA does is to promote fair, secure, and lawful processing of such information”.

Remember this:

Public documents are still duly protected and access to the same may still be regulated.

APPLICATION CASE STUDIES.

In previous elections, a local newspaper requested for a listing of properties of certain candidates. We were advised to issue this to them since it was viewed that voters are parties-in-interest. Is this in accordance with the DPA? .

SEC. 11. *General Data Privacy Principles.* – The processing of personal information shall be allowed, subject to compliance with the requirements of this Act and other laws allowing disclosure of information to the public and adherence to the principles of transparency, legitimate purpose and **proportionality.**

- **Proportionality;**

While there may be lawful basis for your request, any disclosure of personal information should still be proportional to the stated purpose.

The principle of proportionality provides that “the processing of information shall be adequate, relevant, suitable, necessary, and not excessive in relation to a declared and specified purpose. Personal data shall be processed only if the purpose of the **processing could not reasonably be fulfilled by other means.**”

***Can an Assessor's Office decline a request for
copies of assessment records on the basis of the
Data Privacy Law?***

Tax Declaration as a Public Document

The belief that tax declarations and tax clearances are not protected by the DPA is misguided.

A public document, or even publicly available information, by such fact alone, does not lose the protection afforded by the DPA in so far as the processing involves the personal data contained in such documents.

ADVISORY OPINION NO. 2019-039 , National Privacy Commission
3 September 2019

Tax Declaration as a Public Document

The disclosure of a tax declaration of real property is considered processing of personal information, and therefore must comply with the requirements under the DPA.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0131

01 April 2019

How can I ensure that the provisions of the Data Privacy Law will still be observed without going against the policy of the State towards Freedom of Information (FOI)?

“determination of the proper basis for the disclosure”

Personal information controllers (PICs), such as the City of xxx, **should make its own determination** of the proper basis for the disclosure, depending on the nature of the personal data being processed.

They should evaluate whether the release of information is necessary for the fulfillment of its duties under existing laws and regulations.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2019-0421

17 October 2019

DPA vis-à-vis FOI

For this purpose, it requires that each government office shall ensure that personal information in its custody or control is disclosed or released only if it is material or relevant to the subject-matter of the request and its disclosure is permissible under this EO or existing law, rules or regulations, among others.

ADVISORY OPINION NO. 2019-039 , National Privacy Commission

3 September 2019

**“determination of the proper basis for
the disclosure”**

- Proportionality
 - Materiality and Relevance

- Since processing based on legitimate interests can apply to a wide range of circumstances, there is a need to **balance** legitimate **interests**, the **necessity** of the processing and the **rights** of the individuals while taking into consideration the **circumstances**.

—PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2022-0051 24 Feb 2022

- Thus, in the determination of a legitimate interest, the personal information controller (PIC) must consider the following:

1. Purpose test
2. Necessity test
- 3.. Balancing test

Purpose Test

Purpose test –

The existence of a legitimate interest must **be clearly established**, including a determination of what the **particular** processing operation seeks to **achieve**

Purpose Test, Policies and Interest

As a PIC who holds a repository of personal and sensitive personal information, it is expected that it should have

- **policies and processes** in place to
- **evaluate** whether a request for information constitutes a legitimate interest of a requesting party, among other lawful bases for processing

- PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2022-0051 24 Feb 2022

- **Establishment of legal claims** as a legitimate interest; Section 13 (f)
- Protection of lawful rights and interests under Section 13 (f) of the DPA is considered as legitimate interest pursuant to Section 12 (f) of the DPA:

The processing of personal information for the filing of formal/legal charges for damages is a legitimate interest.

Legitimate Purpose

– PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2022-0051 24 Feb 2022

- Thus, the processing of personal information for the establishment of legal claims is permitted under the DPA.
- “Establishment” may include **activities to obtain evidence** by lawful means **for prospective** court proceedings.

- It should be stressed, however, that having a legitimate purpose or some other lawful criteria to process does **not result in the PIC granting all request to access** by the data subjects.
- Such requests should be evaluated on a **case to case basis** and must always be subject to the PIC's guidelines for the release of such information. (quoting National Privacy Commission, BGM vs. IPP, NPC 19-653 (Dec. 17, 2020))

determination of a legitimate interest

1. Purpose test
2. Necessity test
- 3.. Balancing test

Necessity test –

The processing of personal information must be **necessary for the purpose** of the legitimate interest pursued by the PIC or third party to whom personal information is disclosed, where **such purpose could not be reasonably fulfilled by other means**; and

Balancing test –

The fundamental rights and freedoms of data subjects must not be overridden by the legitimate interests of the PIC or third party, considering the **likely impact** of the processing on the data subjects.

Recall the principle of Proportionality

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2022-

0051 24 Feb 2022

- **Proportionality;**

While there may be lawful basis for your request, any disclosure of personal information should still be proportional to the stated purpose.

The principle of proportionality provides that “the processing of information shall be adequate, relevant, suitable, necessary, and not excessive in relation to a declared and specified purpose. Personal data shall be processed only if the purpose of the **processing could not reasonably be fulfilled by other means.**”

Proportionality (Less Intrusive Means)

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2021-040

- We note that although the foregoing purposes are valid concerns of a condominium corporation, PCC should also consider if there are **less intrusive means** by which the stated purposes may be achieved. It is advisable to conduct a privacy impact assessment (PIA) to identify and provide an assessment of various privacy risks, and propose measures intended to address and mitigate the effect of these risks on the unit owner

Accountability

Must establish a system for handling these types of requests for information to avoid the possibility of abuse.

X X X

The system must assess the request if it satisfies the three aforementioned tests. It must also provide for a **mechanism** to ensure that the information to **be disclosed will only be used for the purpose/s indicated**

Undertaking

– PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2022-0051 24 Feb 2022

- In Advisory Opinion No. 2021-044, it was recommended that in case a request for personal information is granted, the requesting party should be required to **sign an undertaking** that the information will only be used for the purpose that was declared:

Streamline the process and make it more efficient. – PRIVACY POLICY OFFICE

ADVISORY OPINION NO. 2022-003 14 Feb 2022

Should the request be granted, the xxx should require the requestor to sign an undertaking to the effect that the requestor recognizes that the use of the documents will be for the sole purpose of protecting his rights and interests in the case filed against him and that the use thereof beyond its declared purpose may equate to unauthorized processing penalized under the pertinent provision of the DPA.

It is also important to include a clause in the undertaking whereby the requestor acknowledges that his receipt of the requested documents carries with it the obligations of a personal information controller under the DPA

1. That the use of the documents will only be for the purpose of filing a complaint..
2. that the proper disposal thereof is ensured if he does not push through with the filing of the complaint.
3. Further, the undertaking must include a clause to the effect that the requestor acknowledges that he becomes a PIC by his receipt of the requested documents and therefore has the obligations of a PIC as prescribed under the DPA.

Streamline the process and make it more efficient. – PRIVACY POLICY OFFICE

ADVISORY OPINION NO. 2022-003 14 Feb 2022

The xxx may also clarify with the requestor if instead of the release of the actual copies of the complaints and related documentation, **an official certification** from the xxx stating the details or a summary of the complaints filed,

In the Assessor's Office, will we violate Data Privacy if verbally provide/confirm/deny any information that a client asks about a property or tax declaration, when inquired informally thru conversation?

“Personal data breach” refers to a breach of security leading to the accidental or unlawful destruction, loss, alteration, **unauthorized disclosure** of, or **access** to, personal data transmitted, stored, or otherwise processed.

A personal data breach may be in the nature of:
A confidentiality breach resulting from the unauthorized disclosure of or access to personal data.

Is a requesting party allowed to just take a photo of the Tax Declaration if they don't have the requirements to access such data?

If there is a case concerning a property owner with existing tax declaration, can the assessor's office provide assessment records to the other party involved in the case?

Establishment, Exercise, or Defense of legal claims.— PRIVACY POLICY OFFICE

ADVISORY OPINION NO. 2022-003 14 Feb 2022

“SEC. 13. Sensitive Personal Information and Privileged Information.

– The processing of sensitive personal information and privileged information shall be prohibited, except in the following cases: x x x

(f) The processing concerns such personal information as is necessary for the protection of lawful rights and interest of natural or legal persons in court proceedings or the establishment, exercise, or defense of legal claims, or when provided to government or public authority.”

How will the Assessor's Office go about with regards to the request for assessment records by NGAs and other government offices without violating the data privacy rights of the taxpayer?

*SEC. 11. General Data Privacy Principles. – The processing of personal information shall be allowed, subject to compliance with the requirements of this Act and other laws allowing disclosure of information to the public and adherence to the principles of **transparency, legitimate purpose and proportionality.***

Transparency means that the data subject must be aware of the nature, purpose, and extent of the processing of his or her personal data

*The data subject has given his or her **consent**, specific to the purpose prior to the processing, or in the case of privileged information, all parties to the exchange have given their consent prior to processing*

Section 20 of the Implementing Rules and Regulation (IRR) of the Data Privacy Act of 2012 (DPA) provides for the general requirements when data sharing is allowed, i.e., **when it is expressly authorized by law** and provided that there are adequate safeguards for data privacy and security, and that processing adheres to principle of transparency, legitimate purpose, and proportionality.

The Commission has also issued NPC Circular 16-02 which sets out guidelines for data sharing agreements involving government agencies.

Section 19 of the said circular provides that “if an existing data **sharing arrangement is not for the purpose of performing a public function or providing a public service**, the parties thereto shall immediately **terminate** the sharing or transfer of personal data. Any or all related contracts predicated on the existence of such arrangement shall likewise be terminated for being contrary to law.”

From the foregoing, it is clear that the data sharing of government agencies should always have a **basis in law in order to fulfill the performance of a public function and provision of a public service.**

Thus, there should always be a basis in law which mandates the sharing of information for a public function or service. This requirement may not be dispensed with by the mere fact that government agencies have executed data sharing agreements amongst themselves.

Lets apply farther

What if the requestor is asking for TD of the adjacent owners for legal use, is it covered by the DPA?

Can we issue an assessment record (tax dec.) for a landowner who is using a dummy individual under a different name in the land titles.? the person allegedly owns 500 hectares under different names?

**What if the buyer wants to request for CTC of TD,
and walang authorization letter from the
property owner? enough na po ba ang Notarized
Deed of Absolute Sale (DOAS) para maging
proof nya na sya na ang new owner and pwede
sya maka kuha ng CTC of TD ng binili nyang
property?**

Pwede po ba bigyan ng copy of tax declarations ang isang property ng municipal government sa barangay po nila? for example ang isang purok ang lupa nia ay acquired ng munisipio so naka name po sa municipal government, ung purok president gusto po humingi ng copy ng tax dec pwede po ba siya bigyan ng office?

Is it a violation of the DPA for me to make an application for a smartphone the Database of Tax Declarations?

Can we give a copy of tax dec or tax map to a potential buyer of property?

What if the owner was already dead? Should all the heirs will able to get a copy of the tax declaration?

Can we issue tax declarations to Government Officials?

Is it okay to request the property owners for their tin and contact number to be indicated in the tax declaration?

Section 5 (DPA) Special Cases

“The DPA and its Implementing Rules and Regulations (IRR) provide for a list of specified information which do not fall within the scope of the law.

(d) Information necessary in order to carry out the functions of public authority, in accordance with a constitutionally or statutorily mandated function pertaining to law enforcement or regulatory function,

For the exemption to apply, the following are considered:

1. The information is necessary in order to carry out the law enforcement or regulatory function of a public authority
2. The processing is for the fulfillment of a constitutional or statutory mandate
3. There is strict adherence to all due process requirements
4. Applies only to the minimum extent of collection, access, use, disclosure, or other processing necessary to the purpose, function, or activity concerned
5. Only the specified information falls outside the scope of the DPA. The public authority, considered as a personal information controller under the DPA, must still comply with the other requirements of the DPA such as the implementation of reasonable and appropriate physical, organizational and technical security measures, uphold the rights of data subjects and adhere to the data privacy principles of transparency, legitimate purpose, and proportionality

We reiterate that the DPA, its IRR and other relevant issuances of the NPC are not meant to impede the regular functions of government agencies based on their mandates.

What if the TIN field on the Tax Declaration is blank or if the address is incomplete, will Sec. 13 still apply?

**Regarding po sa issuance of tax declaration,
paano po kapag under age kukuha ng tax dec?**

There's a situation here, two individuals overlapped a property, one has the title and the other is td only. An alleged heir of a td declarant likes to get a copy of the tax dec of the title property. They like to have it so that they may trace how it was titled. Can we give them the tax dec of the titled property?

**Taking picture of TAX DECLARATION, is this does
not violate DPA?**

It is better to be safe that there must be a court order for the said declaration to be released. is this appropriate?

Sec 13 (f) Establishment of legal claims NPC 17-018 dated 15 July 2019

Processing as necessary for the establishment of legal claims” does not require an existing court proceeding.

To require a court proceeding for the application of Section 13(f) to this instance would not only be to disregard the distinction provided in the law but the clear letter of the law as well.

After all, the very idea of “establishment ... of legal claims” presupposes that there is still no pending case since a case will only be filed once the required legal claims have already been established.”

Establishment of legal claims NPC 17-018 dated 15 July 2019

- The DPA should not be seen as curtailing the practice of law in litigation. Considering that it is almost impossible for Congress to determine beforehand what specific data is “necessary” or may or may not be collected by lawyers for purposes of building a case, applying the qualifier “necessary” to the second instance in Section 13(f) therefore, serves to limit the potentially broad concept of “establishment of legal claims” consistent with the general principles of legitimate purpose and proportionality

Sec 13 (f) Establishment of legal claims NPC 17-018 dated 15 July 2019

As regards legitimate purpose, the Implementing Rules and Regulations (IRR) of the Data Privacy Act provides that the processing of information shall be compatible with a declared and specified purpose which must not be contrary to law, morals, or public policy.

Sec 13 (f) Establishment of legal claims NPC 2021-036 dated 15 July 2019

Given the above, the establishment of legal claims requiring the processing of sensitive personal information is permitted under the DPA.

- The term establishment may include **activities to obtain evidence by lawful** means for prospective court proceedings. As such, the DPA does not require the establishment of actual or ongoing court proceedings in the application of Section 13

Sec 13 (f) Establishment of legal claims NPC 2021-036 dated 15 July 2019

Given the above, the establishment of legal claims requiring the processing of sensitive personal information is permitted under the DPA.

- The term establishment may include **activities to obtain evidence by lawful** means for prospective court proceedings. As such, the DPA does not require the establishment of actual or ongoing court proceedings in the application of Section 13

Can an assessor issue any documents from the assessor's office verbally requested by LCE?

Is it ok if non-government organizations/ private practitioners request a list of tax dec owners within a specific area?

Pwede po ba ang private entity to request a list of public properties? (named under the municipality, province, or RP)?

Private Companies asking for copies of tax declarations with the letter from the DPWH authorizing the bearer to request copies. Is it allowed or not?

Who is the possible person that can request tax declarations and certifications even without a special power of attorney?

Legitimate Purpose

PERSONAL INFORMATION	SENSITIVE PERSONAL INFORMATION
CONSENT	CONSENT
CONTRACT	LAW AND REGULATION
LAW AND REGULATION	PROTECT LIFE
PROTECT LIFE	LAWFUL AND NONCOMMERCIAL OBJECTIVES OF PUBLIC ORGANIZATIONS
PUBLIC ORDER AND SAFETY	MEDICAL TREATMENT
LEGITIMATE INTEREST	COURT PROCEEDINGS, LEGAL CLAIMS
LEGAL OBLIGATION	

Can the assessor give a copy of the tax declaration to another person to a student claiming to conduct a study involving the subject lot?

Special Cases Sec 5 DPA

- a) Information processed for purpose of allowing public access to information that fall within matters of public concern, pertaining to:
- b) Personal information processed for journalistic, artistic or literary purpose, in order to uphold freedom of speech, of expression, or of the press, subject to requirements of other applicable law or regulations;
- c) Personal information that will be processed for research purpose, intended for a public benefit, subject to the requirements of applicable laws, regulations, or ethical standards;
- d) Information necessary in order to carry out the functions of public authority, in accordance with a constitutionally or statutorily mandated function pertaining to law enforcement or regulatory function, including the performance of the functions of the independent, central monetary authority, subject to restrictions provided by law.
- e) Information necessary for banks, other financial institutions under the jurisdiction of the independent, central monetary authority or Bangko Sentral ng Pilipinas, and other bodies authorized by law, to the extent necessary to comply with Republic Act No. 9510 (CISA), Republic Act No. 9160, as amended, otherwise known as the Anti-Money Laundering Act, and other applicable laws;
- f) Personal information originally collected from residents of foreign jurisdictions in accordance with the laws of those foreign jurisdictions, including any applicable data privacy laws, which is being processed in the Philippines

Research

Research is an activity that aims to develop or contribute to knowledge that can be generalized (including theories, principles, relationships), or any accumulation of information using scientific methods, observation, inference, and analysis.

Section 4 of the DPA enumerates the categories of personal information and sensitive personal information (collectively, personal data) which fall outside the scope of the law. This includes the processing of personal data for research purposes.⁷

Research

The DPA recognizes that research is critical to nation-building and serves a public interest.⁸ It is therefore the intent of the DPA to grant a certain degree of flexibility in the processing of personal data for purposes of research.

Stated differently, a personal information controller, such as a researcher, may lawfully process personal data even without meeting the criteria provided by Section 12 and Section 13 of the DPA.

Research

However, this exemption is not absolute. The following must be strictly complied with:

1. the processing must be only to the minimum extent necessary to achieve the specific purpose, function or activity.
2. the research must be:
 - a. intended for a public benefit;
 - b. subject to the requirements of applicable laws, regulations or ethical standards.

**Can the assessor refuse to issue a tax declaration
to a lawyer of another claimant of a property
knowing that this will be used against the other
owner?**

Are we allowed to provide or disclose Tax Dec and TMCR to bank personnel conducting credit investigations for the property subject to mortgage?

**Is the dpwh has the personality and authority to
get a copy of the tax declaration of the affected
residents of their project?**

**Is the assessor's office allowed to furnish copies
of tax declarations to the treasury?**

Atty, what if no case yet has been filed to the court, and here comes an adverse claimant or lawyer asking for tax dec, what are those documents that we should look into or require before we issue the TD?

**Adverse claimant prospective legal counsel
requesting TD of the subject property, but since
it is not yet in court proceedings so the Assessor
instead a certification of landholding. Is it
acceptable/permissible without violating the
PDA?**

Can an assessor accommodate bank personnel who are doing tax maps for a property subject to loan without consent from the owner?

**If someone asks for a copy of the tax declaration
without presenting authorization is it ok to
confirm the owner of the property through a
call?**

Transparency

Consent

- Consent shall be evidenced by written, electronic or recorded means. It may also be given on behalf of the data subject by an agent specifically authorized by the data subject to do so.”

Transparency

Consent

- Is an email of a data subject acceptable evidence as electronic means?
- It is possible to consider an email as evidence of consent, subject to the rules on authentication provided under the Rules of Court, and the Rules on Electronic Evidence.

PRIVACY POLICY OFFICE ADVISORY OPINION NO. 2017-017 21 April 2017

Transparency

Consent

- Consent shall be evidenced by written, electronic or recorded means.
- It may also be given on behalf of the data subject by an agent specifically authorized by the data subject to do so.”

Transparency

Implied Consent

- In line with the foregoing discussion, implied, **implicit or negative consent** is not recognized under the law.
- Thus, a company policy that merely stipulates that the inputting of requested personal information amounts to consent or a waiver by a data subject of his or her data privacy rights shall not be considered as valid consent, as required under the DPA.

Transparency

Consent in Media Form

- Audio, photographic and video evidence of events, acts or transactions are likewise admissible provided that they are shown, presented, or displayed to the court, and identified, explained or authenticated by the person who made the recording or by some other person competent to testify on the accuracy thereof.
- Subject to the same conditions, a recording of a telephone conversation or ephemeral electronic communication may also be admitted in court

Transparency

Consent

- The data subject agreed to the collection and processing of personal information
- Freely given and specific
- Informed indication of will

Transparency

Consent

Evidenced by written, electronic or recorded means:

- Signature
- Opt-in box/clicking an icon sending a confirmation email oral confirmation

Opt-in; silence, pre-ticked boxes or inactivity does not constitute consent

Can we allow an extension of authorization, say a Special Power of Attorney was issued to Person 1 then Person 1 issued an authorization to Person 2?

Can we allow an extension of authorization, say a Special Power of Attorney was issued to Person 1 then Person 1 issued an authorization to Person 2?