



Republic of the Philippines  
Supreme Court  
Office of the Court Administrator  
Manila

**OCA CIRCULAR NO. 256-2022-A**

**TO : ALL CONCERNED JUDGES, CLERKS OF COURT, BRANCH CLERKS OF COURT AND OFFICERS-IN-CHARGE/ACTING CLERKS OF COURT OF THE FIRST AND SECOND LEVEL COURTS**

**SUBJECT : GUIDELINES IN THE ASSESSMENT OF FILING FEES IN REAL ACTIONS**

Due to numerous concerns on the assessment of filing fees in real actions, all Clerks of Court, Branch Clerks of Court, Officers-in-Charge/Acting Clerks of Court of the First and Second Level Courts **are hereby DIRECTED to ADOPT** the following guidelines:

1. Real Actions **shall COMPRISE** of actions affecting title to, or possession of, real property, or any interest therein,<sup>1</sup> which includes, but not limited to:

- (a) *Accion Reivindicatoria* or *Accion de Reivindicacion*;<sup>2</sup>
- (b) *Accion Publiciana*;<sup>3</sup>
- (c) Recovery of Possession or Ownership;<sup>4</sup>
- (d) Cancellation or Annulment of Deed of Sale and Transfer Certificate Title/Land Titles, or Tax Declarations, involving real property under the name of another;<sup>5</sup>
- (e) Judicial Foreclosure of Mortgage;<sup>6</sup>
- (f) Expropriation Proceedings;
- (g) Partition of Real Property;
- (h) Quieting of Title;<sup>7</sup> and
- (i) Other civil actions involving title to real property or any interest therein.

<sup>1</sup> Section 1, Rule 4 of the Rules of Court.

<sup>2</sup> See Judge Eleuterio Larisma Bathan, *Remedial Law - Recitals in Civil Procedure*, 57, 2016 ed. (2016).

<sup>3</sup> *Id.*

<sup>4</sup> See the discussion on *The Heirs of Alfredo Cullado vs. Dominic V. Gutierrez*, GR No. 212938 (30 July 2019).

<sup>5</sup> *Id.* See footnote 2 at 55, citing *Heirs of Sebe vs. Heirs of Sevilla*, G.R. No. 174497, (12 October 2009).

<sup>6</sup> *Alona G. Roldan vs. Rommel Matorres and Hon. Jemena Abellar Arbis*, G.R. No. 214803 (23 April 2018),

<sup>7</sup> *Ermita S. Gatmaytan and Erlinda V. Valdellon vs. Misibis Land, Inc.*, G.R. No. 222166 (10 June 2020).

2. The following are the basis for the **ASSESSMENT** of the filing fees in Real Actions with the **SECOND LEVEL COURTS**:

2.1. Real Actions

(a) Fair Market Value of the Real Property in litigation stated in the current tax declaration or Current Zonal Valuation of the Bureau of Internal Revenue, **whichever is higher**, or if there is none, the stated value of the property in litigation as alleged by the party in the initiatory pleading.<sup>8</sup>

2.2. Real Actions with Money Claim

(a) Fair Market Value of the Real Property in litigation stated in the current tax declaration or Current Zonal Valuation of the Bureau of Internal Revenue, **whichever is higher**, or if there is none, the stated value of the property in litigation as alleged by the party in the initiatory pleading;<sup>9</sup> and

(b) The Total Sum Claimed, which includes the amount of claim or demand as stated in the initiatory pleading, interests, penalties, surcharges, damages of whatever kind, attorney's fees, and litigation expenses and costs.<sup>10</sup>

3. The following are the basis for the **ASSESSMENT** of the filing fees in Real Actions with the **FIRST LEVEL COURTS**:

3.1. Real Actions other than for Forcible Entry and Unlawful Detainer

(a) Fair Market Value of the Real Property in litigation stated in the current tax declaration or Current Zonal Valuation of the Bureau of Internal Revenue, **whichever is higher**, or if there is none, the stated value of the property in litigation as alleged by the party in the initiatory pleading.<sup>11</sup>

3.2. Real Actions with Money Claims, other than for Forcible Entry and Unlawful Detainer,

(a) Fair Market Value of the Real Property in litigation stated in the current tax declaration or Current Zonal Valuation of the Bureau of Internal Revenue, **whichever is higher**, or if there is none, the stated value of the property in litigation as alleged by the party in the initiatory pleading;<sup>12</sup> and

(b) The Total Sum Claimed, which includes the amount of claim or demand as stated in the initiatory pleading, interests, penalties, surcharges, damages of whatever kind, attorney's fees, litigation expenses and costs.<sup>13</sup>

3.3. Real Actions Involving Forcible Entry and Unlawful Detainer

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<sup>8</sup>Section 7(a), Rule 141 of the Rules of Court.

<sup>9</sup> *Id.*

<sup>10</sup> *Id.*

<sup>11</sup> Section 8(a), Rule 141 of the Rules of Court.

<sup>12</sup> *Id.*

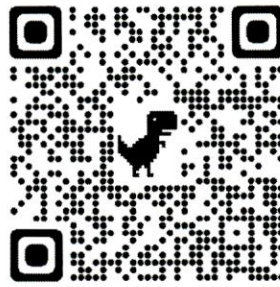
<sup>13</sup> Section 8(a), Rule 141 of the Rules of Court.



(a) If there are no damages/costs prayed for, the filing fee shall be Five Hundred Pesos (Php 500.00);<sup>14</sup>

(b) If there is a prayer for interests, penalties, surcharges, damages of whatever kind, and attorney's fees, the filing fee shall be Five Hundred Pesos (Php 500.00) and the amount equivalent to that indicated in the Schedule of Payments under Section 8(a), Rule 141 of the Rules of Court.<sup>15</sup>

4. The Current Zonal Valuation may be accessed in the Bureau of Internal Revenue's website at <https://www.bir.gov.ph/index.php/zonal-values> or using the QR code below. The Bureau of Internal Revenue's Current Zonal Valuation shall be provided by the party as attachment to the pleading. The concerned clerk of court may provide the attachment of the said Current Zonal Valuation but only for justifiable reasons.

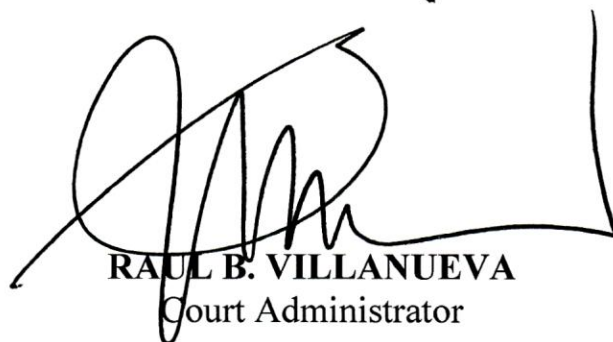


5. In line with the Honorable Court's Resolution dated 26 November 2014 in G.R. No. 214090 (Oscar Salvacion, Nimfa Cortez, Purificacion Saez, Rizal Molbog, Manuel Watiwat Eddie Malajacan, Eleuterio Sotto, Haribon Dela Cruz, Lorna Salvacion, Joel Pergis and Teodoro Guevarra, petitioners, versus Jose Luna, respondent), the basis of the filing fee in real actions shall be limited to the contested portion, and shall not be based on the entire value of the property. This shall not, however, apply for cases of partition of real property.

6. For both the first and second level courts, in case there is/are provisional remedy/ies prayed for, additional filing fee or fees for each provisional remedy **shall be ADDED**, pursuant to Section 7(m) or 8(e) of Rule 141, as the case may be.

For your guidance and strict compliance.

18 October 2023

  
RAUL B. VILLANUEVA  
Court Administrator

<sup>14</sup> Section 8 (c), Rule 141 of the Rules of Court.

<sup>15</sup> *Id.*