



# **Municipal Assessor's Office**

## **External Services**



## 1. Transfer/Conform of Title

The Office of the Municipal Assessor issues updated tax declaration upon transfer of ownership of real property from the previous owner to the new owner. It is process to update the records of the assessor's office and to transfer real property taxation to the new owner. This is a requirement in securing building permit, and for loan/mortgage purposes, transfer of ownership, and zoning certificate.

<b>Office/Division:</b>	Assessor's Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All Owners/heirs/ administrators assign of RPT's			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<b>A. For Untitled Property/declared for the first time</b>  1. Deed of Sale/Donation/Adjudication (if property is Conveyed), 4 photocopies 3. Survey plan duly approved, 1 photocopy 4. Punong Barangay Certification that the declarant is the present possessor and occupant of the land, 1 original copy 5. Certification of the adjoining owners duly sworn to by the Punong Barangay or the Municipal Mayor, 1 original copy  <b>B. For Titled Property</b> 1. Certified True Copy of the Title, 1 copy 2. Certificate of Non-Tax Delinquency, 1 original copy 3. Survey plan, 1 copy original 4. Certified Electronic Copy of Title, 3 copies			Law office  DENR Designated Brgy. Chairman  Mayor's office/Brgy. Chairman  Owner Treasury office DENR LRA	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.Submit application with all documentary requirements	1.1 Provides client with short briefing on the service and its requirements and advise client to wait	None	1 Hour	<i>Administrative Aide</i>  Assessor's Office
	1.2 Issuance of Order of payment	None	10 Minutes	<i>Administrative Aide</i>  Assessor's Office
2.Client pays required fees	2.1 Accepts payment and issue OR	Processing fee PHP 150.00  Copy of TD-Php150.00	10 minutes	<i>RCC II</i>  Treasury Office



	2.2 Prepares Tax Declaration/ FAAS, computes for the market and assessed value	None	20 Minutes	<i>Administrative Aide</i>  Assessor's Office
	2.3 Assigns new Tax Declaration Number and other pertinent information	None	20 Minutes	<i>Administrative Aide</i>  Assessor's Office
	2.4 Recommends approval of Tax Declaration (Advises the client to wait for further notice)	None	10 Minutes	<i>Municipal Assessor</i>  Assessor's Office
	2.5 Approves the new Tax Declaration	None		<i>Provincial Assessor</i>
3. Receive New Tax Declaration and other supporting documents/ Notice of Assessment	3.1 Releases newly Tax Declaration and Notice of Assessment	None	20 Minutes	<i>Administrative Aide</i>  Assessor's Office
<b>Total</b>		<b>PHP 300.00</b>	<b>2 Hours 30 Minutes</b>	

**NOTE: Total processing time does include time of approval of transfer by the Provincial Assessor**



## 2. Transfer of Ownership

For realty taxation purposes, every parcel or unit of real property is declared under a tax declaration in the name of its owner or any person, natural or juridical who has lawful interest on the property. Therefore, it is very important that the assessor be notified of any change in ownership so that a new declaration may be issued to the new owner of the property.

Section 208 of the Government Code provides that any person who shall transfer property Ownership to another shall notify the Assessor concerned within sixty (60) days from the date of such transfer and see to it that his name appears on the tax declaration in order to set the record straight and avoid unforeseen problems in the future.

<b>Office/Division:</b>	Assessor's Office			
<b>Classification:</b>	Highly Technical Application on Transaction			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All Owners/heirs/ administrators assign of RPT's			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Land Title, 3 photocopies of Owner's copy 2. Copy of the Deed of Absolute Sale/Deed of Partition/Deed of Donation or any deed of conveyance used in the transfer of ownership of the property, 1 original copy 3. Realty Tax Clearance issued by the Municipal Treasurer (Certificate of Non-Tax Delinquency), 2 original copy 4. Official Receipt of the Transfer Tax, 1 xerox copy 5. Certificate Authorizing Registration (CAR), 2 xerox copies			Owner  Law Office  Treasury Office  Provincial Treasury BIR	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all documentary requirements	1.1 Reviews and evaluates the completeness of the submitted requirements; forwards to Assessment Clerk	None	30 Minutes	<i>Administration Aide</i>  <i>Assessors Office</i>
	1.2 Issuance of Order of Payment	None	10 minutes	<i>Administrative Aide</i> <i>Assessor's Office</i>
2. Clients Pays required fee	2.1 Accepts payment and issue OR	Processing fee-PHP 150.00 Copy of TD-Php150.00	10 minutes	<i>RCC II</i> <i>Treasury Office</i>



	2.2 Prepares Tax Declaration/ FAAS, records all pertinent data	None	20 Minutes	<i>Administrative Aide</i> Assessor's Office
	2.3 Assigns New Tax Declaration Number	None	20 Minutes	<i>Administrative Aide</i> Assessor's Office
	2.4 Recommends approval of the Tax Declaration to the Office of the Provincial Assessor	None	10 Minutes	<i>Municipal Assessor</i> Assessor's Office
	2.5 Approves Tax Declaration	None		<i>Provincial Assessor</i>
3. Receives New Tax Declaration and other supporting documents and Notice of Assessment	3.1 Releases newly approved Tax Declaration	None	20 Minutes	<i>Administrative Aide</i> Assessor's Office
<b>Total</b>		<b>Php 300.00</b>	<b>2 Hours 20 Minutes</b>	

**NOTE: Total processing time does not include time of approval of the transfer by the Provincial Assessor.**

### 3. Issuance of Certified True Copy of Tax Declaration/FAAS/Tax Map

The Office of the Municipal Assessor issues Certified True Copy of Tax Declaration/FAAS for all legal intents and purposes.

<b>Office/Division:</b>	Assessor's Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All Owners/heirs/ administrators assign of RPT's			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Duly filled up request form, 1 copy			Assessors Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit request form	1.1 Print copy of the Tax Declaration	None	5 minutes	<i>Administrative Aide</i> Assessor's Office



	1.2 Issuance of Order of Payment	None	10 minutes	<i>Administrative Aide</i> Assessor's Office
2. Clients Pays required fee	2. Accepts payment and issue OR	Certified true copy of Tax declaration/FAAS PHP100.00  Certified true copy of Tax map PHP 120.00	10 Minutes	<i>RCC II</i> Treasury Office
3. Receives certified true copy of Tax declaration/FAAS	3.1 Issuance of approved Tax declaration/FAAS	None	15 Minutes	<i>Administrative Aide</i> Assessor's Office
<b>Total</b>		<b>PHP 220.00</b>	40 Minutes	

#### **4. Issuance of a Certificate of No Property/No Records/No Landholdings/No Improvement**

The Office of the Municipal Assessor issues certified true copy of tax declaration or certification of various property holdings or with/without improvement for legal purposes.

<b>Office/Division:</b>	Assessor's Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All Owners/heirs/ administrators assign of RPT's			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Duly filled up request form, 1 copy			Assessor's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit Request	1.1 Verify submitted request	None	5 Minutes	<i>Administrative Aide</i> Assessor's Office
	1.2 Verify thru computer/ Manual Record if there is no record/ No property/ Land Holdings/ No improvement on assessment record	None	15 Minutes	<i>Administrative Aide</i> Assessor's Office
	1.3 Issuance of Order of Payment	None	10 Minutes	<i>Administrative Aide</i> Assessor's Office



2. Clients Pays required fee	2.1 Accepts payment and issue OR	Certification fee PHP100.00	10 minutes	RCC II Treasury Office
3. Receives Certification	3.1 Approved and Release Certification	None	20 Minutes	Municipal Assessor Assessors Office
<b>Total</b>		<b>PHP100.00</b>	<b>1 Hour</b>	

## 5. Annotation of Property Liens and/or Encumbrances

The Office of the Municipal Assessor issues annotation or cancellation on tax declaration/field appraisal and assessment sheet for loan/mortgage and bail bond purposes.

<b>Office/Division:</b>	Assessor's Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All Owners/heirs/ administrators assign of RPT's			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Contract of Mortgage or release of mortgage, 1 photocopy 2. Court order (for bail bonds), 1 original copy 3. Title, if titled, 1 photocopy 4. Affidavit and other pertinent documents, 1 original copy			Bank  RTC Owner Law office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit required documents	1.1 Evaluate document submitted	None	10 minutes	Administrative Aide  Assessor's Office
	1.2 Issuance of Order of payment	None	10 minutes	Administrative Aide  Assessor's Office
2. Clients Pays required fee	Accepts payment and issue OR	Annotation Fee-PHP 120.00 True copy of annotated TD-Php100.00	10 minutes	RCC II Treasury Office
	2.1 Annotate Tax Declaration/FAAS	None	30 minutes	Administrative Aide Assessor's Office
	2.2 Sign annotation on the tax declaration/ FAAS	None	15 minutes	Municipal Assessor



3. Receive updated Tax Declaration	3.1 Release/record Tax Declaration	None	20 minutes	<i>Administrative Aide</i> Assessor's Office
<b>Total</b>		<b>PHP 220.00</b>	<b>1 Hour 35 Minutes</b>	

## 6. Issuance of Photo copy/ true copy of Vicinity Map, Tax Declaration

The Office of the Municipal Assessor issues identifies real property location with the aid of the tax map for securing vicinity map.

<b>Office/Division:</b>		Assessor's Office		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C – Government to Citizen		
<b>Who may avail:</b>		All Owners/heirs/ administrators assign of RPT's		
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Duly filled up Request form, 1 copy			Assessor's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present request slip	1.1 Locate, verify and print the photocopy of the map	None	30 minutes	<i>Administrative Aide</i> Assessor's Office
	1.2 Issuance of Order of Payment	None	15 minutes	<i>Administrative Aide</i> Assessor's Office
2. Clients Pays required fee	2.1 Accepts payment and issue OR	True/Xerox Copy of: TD - Php100.00 Map- Php120.00	10 minutes	<i>RCC II</i> Treasury Office
3. Receive vicinity map	3.1 Authenticate the map and release to the client	None	20 minutes	<i>Administrative Aide</i> Assessor's Office
<b>Total</b>		<b>Php 220.00</b>	<b>1 Hour 15 Minutes</b>	





## 7. Correction of Erroneous Owner/Name of Owner

Once a Tax Declaration has been issued, any correction, amendment or cancellation of such tax declaration has to be supported by legal and valid grounds and that the changes to be made are in concurrence of the person under whose name the property covered the subject Tax Declaration is declared.

<b>Office/Division:</b>		Assessor's Office		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C – Government to Citizen		
<b>Who may avail:</b>		All Owners/heirs/ administrators assign of RPT's		
<b>CHECKLIST OF REQUIREMENTS</b>				<b>WHERE TO SECURE</b>
1. Duly filled up Request Form, 1 copy 2. Birth Certificate, 1 original copy				Assessor's Office LCR
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit request	1.1 Verify Record of assessment subject for correction and prepare tax declaration	None	20 minutes	<i>Administrative Aide</i> Assessor's Office
	1.2 Issuance of Order of Payment	None	15 minutes	<i>Administrative Aide</i> Assessor's Office
2. Clients Pays required fee	2.1 Accepts payment and issue OR	1. Processing PHP 150.00 2. Copy of TD – Php150.00	10 minutes	<i>RCC II</i> Treasury Office
	2.2 Check, verify the prepared documents and countersigns said document before its final approval	None	15 minutes	<i>Municipal Assessor</i>
	2.3 Approves the new Tax Declaration	None		<i>Provincial Assessor</i>
3. Receives approved Tax Declaration	1.1 Issue copy of approved Tax Declaration	None	10 Minutes	<i>Administrative Aide</i>
<b>Total</b>		<b>PHP 300.0</b>	<b>55 Minutes</b>	

**NOTE: Total processing time does not include approval time by the Provincial Assessor.**



## 8. Reassessment of Real Properties

The service enables the owner to acquire a copy of the updated Tax Declaration as a result of partition, subdivision, consolidation and reclassification.

<b>Office/Division:</b>	Assessor's Office			
<b>Classification:</b>	Highly Technical Application on Transaction			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All Owners/heirs/ administrators assign of real properties			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Tax declaration, 1 xerox copy 2. Title, if titled, 1 photocopy 3. Approved survey plan, if subdivision/consolidation, 1 copy original 4. Certificate of Non-tax delinquency, 1 original			Assessor's Office Owner Surveyor	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit required documents	1.1 Verify submitted document and forward the approved plan to Tax Mapper for acquiring New PIN if found complete	None	1 Day	<i>Administrative Aide</i>  Assessor's Office
	1.2 Issuance of Order of Payment	None	15 minutes	<i>Designated Assistant/Municipal Assessor</i> Assessor's Office
2. Pay the required fees	2.1 Collect payment and issue official receipt	Processing Fee- Php150.00 Inspection Fee- Php200.00 Copy of new TD- Php150.00/TD	10 Minutes	<i>Revenue Collection Clerk</i>  Treasury Office
	2.2 Advise the client to wait notice the day to pick up approved TD by the Provincial Assesor	None	1 Minute	<i>Administrative Aide</i>  Assessor's Office
	2.3 Prepare new tax declaration and assign new Tax Declaration number	None	1 Day	<i>Administrative Aide</i>  Assessor's Office



3. Receive New Tax Declaration	4.1 Release Tax Declaration	None	15 minutes	Administrative Aide Assessor's Office
<b>Total</b>		<b>Php500.00</b>	3 Days 6 Minutes	

**NOTE: Total processing time does not include approval time by the Provincial Assessor.**

## 9. Assessment/Appraisal of Newly Acquired Real Properties (Building and Machinery)

The local government code also requires the person acquiring at any time real property or making any improvement on real property belonging to him to prepare and submit to the Municipal Assessor a sworn statement declaring the true value of the property, within 60 days after the completion of the improvement made. In case the improvement is made by a juridical person the same shall be declared by the administrator thereof. This is also relevant in the acquisition of machinery.

<b>Office/Division:</b>	Assessor's Office
<b>Classification:</b>	Complex Transaction
<b>Type of Transaction:</b>	G2C – Government to Citizen
<b>Who may avail:</b>	All Owners/heirs/ administrators assign of real properties
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<b>FOR BUILDINGS:</b> 1. Floor plan, occupancy permit, certificate of completion and building permit, 1 xerox copy 2. Sworn statement of the true cost of construction, if the cost exceeds P5,000,000.00, 1 original copy <b>FOR MACHINERY</b> 1. Official Receipt/Invoice of machinery, 1 original copy	Engineering Office  Law Office  Designated Hardware



<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<b>For building:</b>				
1. Submit required documents	1.1 Conduct ocular inspection	None	1 day	<i>Administrative Aide/Municipal Assessor Assessor's Office</i>
	1.2 Compute area, market value and assessed value	None	2 days	<i>Administrative Aide Assessor's Office</i>
	1.3 Prepare Tax Declaration, FAAS	None	1 day	<i>Administrative Aide Assessor's Office</i>
	1.4 Check, verify the prepared documents and countersigns for approval of the Provl. Assessor	None	1 day	<i>Municipal Assessor</i>
	1.5 Approves Tax Declaration/ FAAS	None		<i>Provincial Assessor</i>
	Issue Order of Payment	None		<i>Administrative Aide</i>
2. Pay tyhe required fees	Collects payment and issue receipt	Inspection Fee- Php200.00 Processing Fee- Php150.00 Copy of TD- Php150.00/TD	10 Minutes	<i>Revenue Collection Clerk  Treasury Office</i>
	1.6 Prepare Notice of Assessment	None	30 Minutes	<i>Administrative Aide Assessor's Office</i>
	1.7 Approve Notice of Assessment	None	10 Minutes	<i>Municipal Assessor</i>
3. Receive new Tax Declaration	2.1 Release newly approved TD/FAAS and notice of assessment to the owner	None	15 minutes	<i>Administrative Aide Assessor's Office</i>
<b>Total</b>		<b>Php500.00</b>	<b>6 Days 5 Minutes</b>	



<b>For Machinery:</b>				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit required documents	1.1 Conduct ocular inspection	None	1 day	<i>Administrative Aide</i> Assessor's Office
	1.2 Compute market value and assessed value	None	30 Minutes	<i>Administrative Aide</i> Assessor's Office
	1.3 Prepare Tax Declaration and FAAS	None	30 Minutes	<i>Administrative Aide</i> Assessor's Office
	1.4 Check, verify the prepared documents and countersigns for approval of the Provincial Assessor	None	20 Minutes	<i>Municipal assessor</i>
	1.5 Approves Tax Declaration/ FAAS	None		<i>Provincial Assessor</i>
	Issue Order of Payment	None		<i>Administrative Aide</i>
2. Pay the required Fees	Collects payment and issue receipt	Inspection Fee- Php200.00 Processing Fee- Php150.00 Copy of TD- Php150.00/TD	10 Minutes	<i>Revenue Collection Clerk</i>  <i>Treasury Office</i>
	1.6 Prepare Notice of Assessment	None	30 Minutes	<i>Administrative Aide</i> Assessor's Office
	1.7 Approve Notice of Assessment	None	10 Minutes	<i>Administrative Aide</i> Assessor's Office
3. Receive owner's copy of newly approved TD/FAAS	2.1 Release newly approved Tax declaration/faas and notice of assessment	None	10 Minutes	<i>Administrative Aide</i> Assessor's Office
<b>Total</b>		<b>Php500.00</b>	3 Days 40 Minutes	

**NOTE: Total processing time does not include processing time under the Provincial Assessor's Office.**



## 10. Processing of Application for Lease of Cemetery Burial Lots

<b>Office/Division:</b>		Assessor's Office		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C – Government to Citizen		
<b>Who may avail:</b>		All		
<b>CHECKLIST OF REQUIREMENTS</b>				<b>WHERE TO SECURE</b>
1. Death Certificate, 1 xerox copy 2. Community Tax Certificate, 1 xerox copy 3. Duly filled up Information Slip, 1 original copy				Municipal Civil Registry Treasury Office Assessor's Office
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit required documents	1.1 Verify documents and prepare Lease Contract	None	30 minutes	<i>Administrative Aide</i> Assessor's Office
	1.2 Issuance of Order of Payment	None	10 minutes	<i>Administrative Aide</i> Assessor's Office
2. Pays required fees	2. Accepts payment and issue OR	Lot rental fee: Permanent- Php700.00/lot Temporary- Php500.00/lot Permit fee to construct niche- Php100.00	10 minutes	<i>RCC II</i>  Treasury Office
3. Sign the Lease contract and submit to Assessor	3.1 Sign the Lease Contract	None	1 day	<i>Municipal Assessor</i>  <i>Municipal Treasurer</i>  <i>Municipal Mayor</i>
4. Received Copy of Lease Contract	4.1 Released Copy of Lease contract	None	10 minutes	<i>Administrative Aide</i> Assessor's Office
<b>Total</b>		<b>PHP 800.00 if Permanent Grave PHP600.00 if Temporary Grave</b>	<b>2 days</b>	