Municipal Assessor's Office
External Services

1. REQUEST FOR ISSUANCE OF NEW TAX DECLARATION

Tax Declaration is a document that reflects the value of real property (Land, Building/Improvement or Machinery) for purposes of Real Property Tax, assessed against the owner/taxable person or entity, as authorized under the Local Government Code (RA 7160), implemented through Sangguniang Panlalawigan Ordinances as amended and subsequent Ordinances.

The Owner's Copy of a tax declaration is issued upon registration of transfer of ownership of real property from the previous owner to a new owner, or upon declaration of new building or improvement and machinery. Under existing laws, **it is the duty of all persons acquiring property to declare the same with the Municipal Assessor's Office within a period of sixty (60) days from the issuance of its Transfer Certificate of Title (TCT).**

Tax Declaration can also be issued for other transactions such as:

(i)   Segregation/Consolidation
(ii)   New Assessments
(iii) Reassessments/Reclassifications
(iv)   Revision of values (per existing Ordinances)
(v)   Correction of Entry/ies
(vi)   Annotations of Mortgages and Encumbrances, Bail Bonds, etc. as maybe necessary

1.1 Transfer of Ownership of Tax Declaration

SEC. 208 of the Local Government Code otherwise known as Republic Act 7160– Notification of Real Property Ownership – Any person who shall transfer real property ownership to another shall notify the provincial, city or municipal assessor concerned within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of property alienated and the name and address of the transferee. In compliance, updated copy of Tax Declaration is issued for taxation purposes, upon transfer of ownership of a particular real property from previous owner to a new owner, based on Land Title and other Legal documents submitted, certifying ownership over a property, whether land, building and machinery. Transfer of ownership can also be done as a result of subdivision or consolidation of a property, based similarly on legal documents submitted.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE
Classification:	Simple, Complex, Highly Technical
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens

Who may avail:	All real property owners/administrators, buyers, and other parties of interest.			
CHECKLIST OF REQUIREMENTS **(To be submitted in two (2) copies each)**		**WHERE TO SECURE**		
Properly Filled-out Request Form		Municipal Assessor's Office		
Transfer Certificate of Title (Present original or authenticated copy from Registry of Deeds)		Register of Deeds LRA Bldg., Daet, Camarines Norte		
Deed of Conveyance (Secretary Certificate is required, if seller is a corporation) __Deed of Sale/Donation __Deed of Exchange __Extrajudicial settlement of estate __Affidavit of Self Adjudication (sole heir) __Deed of Conditional Sale __Others (Specify) _____ Note: In case the foregoing documents are no longer available, please submit: o LRA Certification o Notarized Affidavit of Loss		Property Owner/Administrator or Attorney-In-Fact		
Copy of latest tax declaration		Municipal Assessor's Office		
Cert. of Transfer tax and receipt (photo copy)		Provincial Treasurer's Office		
Electronic-Certificate Authorizing Registration (eCAR), duplicate and photocopy(AO 186, s-2007)		Bureau of Internal Revenue		
DAR Clearance (For Agricultural Lands only)		Department of Agrarian Reform		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits all the required documents at the Assessor's Office	1.1 Receives all the needed documents 1.2 Advise the client to pay the processing fee	none	3 mins.	Assessment Clerk (AC) or Tax Mapper (TM)
2. Pay the Processing Fee	2.1 Receives the Processing fee from the client and issue an acknowledgment receipt	P150.00	10 mins.	Municipal Treasurer's Office (MTO)

	2.0 Checks & evaluates documents - Record Validation - Confirmation of TD - PIN validation - Check RPT Payments	None	5 mins	AC/TM
	2.1 Prepares manual Field Appraisal and Assessment Sheet 2.2 Encode FAAS 2.3 Print FAAS 2.4 Sign the FAAS 2.5 Transmit to MA		15 mins per FAAS	AC/TM
3.0	3.0 Review & Verify encoded FAAS 3.1 Recommend editing (if necessary) 3.2 Final review and Pre-Approval 3.3 Sign the recommending approval of the FAAS	None	15 mins	Municipal Assessor (MA)
4.0	4.0 Logs in the record book of outgoing transactions 4.1 Transmits and recommends for approval at the Provincial Assessors	None	5 mins	AC MA
5.0	5.0 Pay the Processing Fee at the Provincial Treasurer's Office 5.1 Submit at the Provincial Assessors Office for final approval. 5.2 Track, monitor and follow up	P150.00		Provincial Treasurer's Office Provincial Assessor's Office MA

6.0	6.0 Get/Received the approved transaction from PASSO	None		MA
	6.1 Update the TD Number in the encoded FAAS		5 minutes	TM/MA
	6.2 Issue MATC (Municipal Assessment Transaction Code) in all the documents submitted.		15 mins.	AC
7.0	7.0 Posting and Sorting of TD for release	None	15 minutes	AC/TM
	7.1 Filing of Tax Declaration and Documents			AC
8.0 Receives new copy of Tax Declaration	8.0 Releases Tax Declaration and supporting documents to the client	None	10 minutes	AC TM MA
		TOTAL	**1 hr. 40 mins.**	

Note: Processing Period: 1 hour to 2 hours or more at the Municipal level depending on the number of Parcels/real property units (RPUs) and the complexity and bulk of Transaction/s involved. Not included in the time frame are the processing, approval and release of approved transactions at the Provincial Assessors Office.

Simple - involves transfer of lot and house only;
Complex -involves transfer of lot which is part of a bigger parcel of land and needs to be Subdivide before transfer;
Highly Technical - involves transfer of multiple lots and improvements in excess of five (5) RPUs

1.2 SEGREGATION/CONSOLIDATION OF LOT

The Municipal Assessor's Office is also mandated to Subdivide and Consolidate lands, for proper taxation purposes, based on approved subdivision plans submitted by the owner or any transacting public.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE
Classification:	COMPLEX, HIGHLY TECHNICAL
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens
Who may avail:	All real property owners/administrator, tax payers, buyers, realtors/developers, and other parties of interest.
CHECKLIST OF REQUIREMENTS (To be submitted in two (2) copies each)	**WHERE TO SECURE**

Letter Request addressed to the Municipal Assessor	Property Owner			
Transfer Certificate of Title (Present original or authenticated copy from Registry of Deeds) If titled property.	Office of the Register of Deeds			
Approved Subdivision Plan	Owner/Surveying Office/Bureau of Lands			
Copy of latest tax declaration	Municipal Assessor's Office			
Current Realty Tax Clearance (present original and/or photocopy of latest year full payment)	Municipal Treasurer's Office			
Special Power of Attorney (If the person transacting is not the owner himself)	Property Owner			
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1.0 Submit the letter request inclusive of all the required documents	1.1 Receives, Checks and validates submitted documents	None	10 mins.	AC/ TM
2.0 Pay segregation fee	2.1 Receives and issue Official Receipt	50/RPU	10 mins.	Mun. Treasurer's Office
2.0	2.0 Prints property record and latest tax map 2.1 Researches and checks parcel configuration/ plotting	None	20 mins. or more depending on lot area and number of parcels	TM or
3.0	3.1 Conducts ocular inspection (if necessary) 3.2 Validates, checks & approves for plotting 3.3 Prepares FAAS Prepare computation and final completion of manual FAAS) 3.4 Print FAAS		10 mins. 10 mins.	TM or MA
4.0	4.0 Review & Verify encoded FAAS 4.1 Recommend editing (if necessary) 4.2 Sign the FAAS 4.3 Transmit to PASSO for assigning of new PIN, processing and approval.		20 mins.	MA

5.0	5.0 Pay the Processing Fee at the Provincial Treasurer's Office	P150.00	10 mins	*Provincial Treasurer's Office Personnel*
	5.1 Submit at the Provincial Assessors Office for issuance of Property Index Number and final approval.		10 mins.	*PASSO Personnel*
	5.2 Track, monitor and follow up			*MA*
6.0	6.0 Get/Received the approved transaction from PASSO	None	15 mins.	*MA*
	6.1 Update the TD Number and PIN in our database		10 mins.	*TM/MA*
	6.2 Issue MATC (Municipal Assessment Transaction Code) in all the documents submitted.		15 mins.	*AC*
7.0	7.0 Posting and Sorting of TD and documents for release		15 minutes	*AC*
8.0 Receives new copy of Tax Declaration	8.0 Releases Tax Declaration		10 minutes	*AC TM MA*
		TOTAL	**2hrs. 45 mins**.	

Required in case of simultaneous Transfers which make transactions highly technical.

Note: Processing Period: 2 to 3 hours or more at the Municipal level depending on the number of Parcels/real property units (RPUs) and the complexity and bulk of Transaction/s involved. Not included in the time frame are the submission, processing, approval and release of approved transactions at the Provincial Assessors Office.

Complex-1-5 parcels w/out improvement

Highly Technical-6-10 parcels w/out improvement

1.3 NEW ASSESSMENT/DISCOVERY/ISSUANCE OF NEW TAX DECLARATION (FOR BUILDING AND MACHINERY)

All persons acquiring real property or making improvements thereon and the Municipal Assessor's Office have the duty to make declaration of real property as provided by law. This particular service is requested by declarant/owner for the issuance of new tax declaration for his/her newly constructed building and/or newly installed machinery.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE
Classification:	SIMPLE, COMPLEX
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens
Who may avail:	All real property owners/administrator, tax payers, buyers, and other parties of interest.

CHECKLIST OF REQUIREMENTS (To be submitted in two (2) copies each)	WHERE TO SECURE
Owner's Letter Request.	Property owner
Photo copy of Tax Declaration (Land Record)	Municipal Assessor's Office
Approved Building Permit Approved Building Plan Occupancy Permit (if any)	Municipal Engineering Office
Sworn Statement of owner declaring the property	Readily available at the Municipal Assessor's Office
Picture of property frontage/facade (showing full view of the structure)	Property Owner
Special Power of Attorney (If the person transacting is not the owner himself)	Property Owner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Submits letter request and properly filled Sworn Statement declaring details of property; inclusive of all the documents required	1.0 Receives the required documents 1.2 Checks and validates submitted documents	None	10 mins	AC TM
2.0 Pay Inspection Fee	2.1 Receives and issue Official Receipt 2.2 Conducts ocular inspection	P150.00	Time frame depends on the location of the property.	MTO TM or MA
3.0	3.1 Prepare Inspection Report		30 mins	TM or MA

	2.3 Prepares FAAS - Confirms location & PIN - Prepares computation & final completion of manual FAAS 2.4 Prepares transmittal	None	30 mins or more depending on number of RPUs	TM
3.0	3.0 Validate/verify property record; 3.1 Encode FAAS 3.2 Print FAAS	None	20 mins	TM MA
4.0	4.0 Review & Verify encoded FAAS 4.1 Recommend editing (if necessary) 4.2 Print/ generate Notice of Assessment 4.3 Encode annotations 4.4 Print FAAS	None	20 mins	MA
5.0	5.0 Final review and Pre-Approval 5.1 Counter-sign on FAAS & NOSA 5.2 Transmit to Provincial Office for processing & approval	None	10 minutes	MA
6.0	6.0 Pay the Processing Fee at the Provincial Treasurer's Office 6.1 Submit at the Provincial Assessors Office for final approval. 6.2 Track, monitor and follow up	P150.00		Provincial Treasurer's Office Provincial Assessor's Office MA
7.0	7.0 Get/Received the approved transaction from PASSO 7.1 Update the TD Number in the encoded FAAS 7.2 Issue MATC (Municipal Assessment Transaction Code)	None	 5 minutes 15 mins.	MA TM/MA AC

	in all the documents submitted.			
8.0 Receives new copy of Tax Declaration	*8.0 Posting and Sorting of TD for release* *8.1 Filing of Tax Declaration and Documents*	*None*	*15 minutes*	*AC/TM* *AC*
9.0 Receives new copy of Tax Declaration	*9.0 Releases Tax Declaration and supporting documents to the client*	*None*	*10 minutes*	*AC*
		TOTAL	**2 hrs. 15 mins**	

Note: Findings as a result of Sec. 204 (Declaration of Real Property by the Assessor) upon actual/ocular inspection, followed by the issuance of corresponding Notice to property owner/s.

Note: Processing Period: *2 to 3 hours or more at the Municipal level depending on the number of Parcels/real property units (RPUs) and the complexity and bulk of Transaction/s involved. Not included in the time frame are the inspection/site validation and the submission, processing, approval and release of approved transactions at the Provincial Assessors Office.*

1.3.1 NEW ASSESSMENT/DISCOVERY/ISSUANCE OF NEW TAX DECLARATION (FOR LANDS – TITLED AND UNTITLED PROPERTY)

All persons acquiring real property or making improvements thereon and the Municipal Assessor's Office have the duty to make declaration of real property as provided by law. This particular service is requested by declarant/owner for the issuance of new tax declaration for his/her newly constructed building and/or newly installed machinery.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE	
Classification:	SIMPLE, COMPLEX	
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens	
Who may avail:	All real property owners/administrator, tax payers, buyers and other parties of interest.	
CHECKLIST OF REQUIREMENTS **(To be submitted in two (2) copies each)**	**WHERE TO SECURE**	
Owner's Letter Request.	*Property owner*	

Certified Electronic Copy of Title (For titled lots)	Office of the Register of Deeds
Approved Survey Plan	Owner/Surveying Office/Bureau of Lands
Sworn Statement of owner declaring the property	Readily available at the Municipal Assessor's Office
Affidavit of Possession and Ownership	Property Owner
Certification from DENR stating that the property is within the alienable and disposable area	Department of Environment and Natural Resources
Certification from the Barangay Captain	Barangay where the property is located
Ocular inspection/investigation report by the Assessor	Municipal Assessor's Office
SP/SB Resolution (If the applicant is LGU)	SP/SB

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Submits letter request and properly filled Sworn Statement declaring details of property; inclusive of all the required documents	1.0 Receives the required documents 1.2 Checks and validates submitted documents	None	10-20 mins	AC TM/MA
2.0 Pay Inspection Fee	2.1 Receives and issue Official Receipt 2.2 Conducts ocular inspection 2.3 Prepare inspection report	P150.00	Time frame depends on the location of the property. 30 mins	MTO TM or MA TM or MA
	2.3 Prepares FAAS - Confirms location & PIN - Prepares computation for ten (10) years back taxes	None	30 mins or more depending on number of RPUs	TM
3.0	3.0 Validate/verify property record; 3.1 Encode FAAS 3.2 Print FAAS 3.4 Track & Transmit	None	30 mins	AC / TM

4.0	4.0 Review & Verify encoded FAAS 4.1Recommend editing (if necessary) 4.2Encode annotations 4.2 Print/ generate NOA/FAAS	None	15 mins	MA
5.0	5.0 Final review and Pre-Approval 5.1 Counter-sign on FAAS & NOSA 5.2 Transmit to Provincial Office for processing & approval	None	10 minutes	MA
6.0	6.0 Pay the Processing Fee at the Provincial Treasurer's Office 6.1 Submit at the Provincial Assessors Office for final approval. 6.2 Track, monitor and follow up	P150.00		Provincial Treasurer's Office Provincial Assessor's Office MA
7.0	7.0 Get/Received the approved transaction from PASSO 7.1 Update the TD Number in the encoded FAAS 7.2 Issue MATC (Municipal Assessment Transaction Code) in all the documents submitted.	None	5 minutes 15 mins.	MA TM/MA AC
8.0	8.0 Posting and Sorting of TD for release 8.1 Filing of Tax Declaration and Documents	None	15 minutes	AC/TM AC
9.0 Receives new copy of Tax Declaration	9.0 Releases Tax	None	10 minutes	AC

	Declaration and supporting documents to the client			
	TOTAL	**2 hrs. 15 mins**		

Note: Processing Period: 2 to 3 hours or more at the Municipal level depending on the number of Parcels/real property units (RPUs) and the complexity and bulk of Transaction/s involved. Not included in the time frame are the inspection/site validation, submission, processing, approval and release of approved transactions at the Provincial Assessors Office.

1.4 CORRECTION/UPDATING OF ENTRY

Office or Division:	**MUNICIPAL ASSESSOR'S OFFICE**			
Classification:	SIMPLE			
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens			
Who may avail:	All real property owners/tax payers and other parties of interest.			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Letter-request of the owner specifying requested correction and purpose for which the document will be used *Owner's authorization/special power of attorney (for other parties requesting)*		*Owner/Authorized Representative*		
Certified true copy of latest tax declaration (subject of correction)		*Assessor's Office*		
(Depends on the information being requested for correction) *Proof of acquisition (DOS, EJS, etc.)* *TCTs/CCTs - authenticated/certified copy from RD (For correction of Owner/s' Name, Technical Description, etc.)*		*Property owner* *Registry of Deeds*		
Realty Tax Clearance or present original and photo copy of current year full payment		*Municipal Treasurer's Office*		
Approved Survey Plan (If for correction of area)		*Owner/Authorized representative*		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1.0 Submits letter request inclusive of all required documents depending on the nature of entry for correction.	*1.0 Checks and validates submitted documents;* *1.1 Receives application and verify/validate the error for correction based on the nature of request*	*None*	*15 mins.*	*AC* *TM* *MA*

2.0	2.0 **For correction of misspelled name, location or any erroneous entry that has no effect on the computation of Market Value,** conduct verification/research from the records on file. 2.1 Endorse to PA the history/findings and recommendations. 2.2 Transmit and track 2.3 Per endorsement of the MA and upon verification, the PA will issue a Notice of Correction, copy furnished the MASSO	None	30 minutes (for simple transaction)	AC TM MA Provincial Assessor's Office
3.0	3.0 Get the Notice of Correction at the PASSO 3.1 Encode the correction in the computer database 3.2 Sorting and Assigning of MATC 3.3 Filing of documents	None		MA AC
4.0 Receives new copy of Tax Declaration	4.0 Releases Tax Declaration and supporting documents to the client	None	10 minutes	AC
	TOTAL		**55 mins**	

Note: **Processing Period:**   55 minutes at the Municipal level depending on the number of Parcels/real property units (RPUs) and the complexity and bulk of Transaction/s involved. Not included in the time frame are the processing, approval and release of approved transactions at the Provincial Assessors Office.

1.5 REVISION, RE-ASSESSMENT AND/OR RECLASSIFICATION

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE
Classification:	SIMPLE, COMPLEX
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens
Who may avail:	All real property owners/tax payers and other parties of interest.
CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**

Letter-request of the owner specifying requested correction and purpose for which the document will be used	Owner/Authorized Representative
Owner's authorization/special power of attorney (for other parties requesting)	
Certified true copy of latest tax declaration (subject of revision)	Assessor's Office
(Depends on the information being requested for revision)	Property owner
Proof of acquisition (DOS, EJS, etc.)	
Authenticated/certified copy of Title	Registry of Deeds
Approved Subdivision Plan and Technical Description	Owner, Surveying Office, Bureau of Lands
Zoning Clearance	Municipal Planning Office
Realty Tax Clearance or present original and photo copy of current year full payment	Municipal Treasurer's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Submits the request and requirements	1.0 Receives the request and supporting papers	None	10 mins	AC
Pay the revision Fee	1.1 Receives the payments and Issue Official Receipt	P45.00	10 mins.	Municipal Treasurer's Office
2.0	2.1 Validates, checks & approves for revision		15 mins.	TM or MA
	2.2 Conducts ocular inspection (in case of re-assessment)		time frame depends on the location	
	2.3 Prepares FAAS Prepare computation and final completion		20 mis/RPU	
	2.4 Print FAAS		10 mins/RPU	
3.0	3.0 Review & Verify encoded FAAS	None	30 mins	TM MA
	3.1 Recommend editing (if necessary)			
	3.2 Encode annotations			
	3.3 Prepare Notice of assessment			

4.0	4.1 Sign the FAAS and NOA 4.2 Record and transmit to Provincial Office.			MA
5.0 Pay processing fee	5.0 Pay the Processing Fee at the Provincial Treasurer's Office 5.1 Submit at the Provincial Assessors Office for final approval. 5.2 Track, monitor and follow up	P150.00		Provincial Treasurer's Office Provincial Assessor's Office MA
6.0	6.0 Get/Received the approved transaction from PASSO 6.1 Update the TD Number in the encoded FAAS 6.2 Issue MATC (Municipal Assessment Transaction Code) in all the documents submitted. 6.3 Sorting and filing	None	5 minutes 15 mins. 10 mins.	MA TM/MA AC AC
7.0 Receives new copy of Tax Declaration	7.0 Releases Tax Declaration to the owner	None	15 minutes	AC
	TOTAL		2 hrs.& 25 mins	

Note: Processing Period: *2 to 3 hours or more at the Municipal level depending on the number of Parcels/real property units (RPUs) and the complexity and bulk of Transaction/s involved. Not included in the time frame are the submission, processing, approval and release of approved transactions at the Provincial Assessors Office.*

1.6 ANNOTATION (WARRANT OF LEVY, MORTGAGES & OTHERS INCLUDING TCT/OCT RELATED ANNOTATIONS

It shall be the duty of all real property owners to register the Bail Bonds, Mortgages, Notice of Adverse Claims, Notice of Lis Pendens, Cancellation and Discharge of Mortgage, Etc. as the case may be, at the Office of the Register of Deeds and cause the annotation in the tax declaration.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens			
Who may avail:	All real property owners/tax payers, buyers, and other parties of interest.			

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Certified true copy of latest tax declaration (subject for annotation)	Assessor's Office
Registered Mortgage Contract Notice of Levy Notice of lis Pendens Cancellation of Mortgage, etc.	Property owner Banks, RTC
Certified copy of title. (OCT, TCT, CLOA, etc.)	Register of Deeds

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Annotation of Mortgage, Bail Bonds, etc. is done at the Provincial Assessor's Office and furnishes a copy of the document at the Municipal Assessor's Office.				
1.0 Get the Municipal copy at the Provincial Assessor's Office	1.0 Receives the required document/s 1.1 Encode the annotation in the RPTS system 1.2 Annotates in the hard copy of the tax declaration	None	10 mins.	AC TM MA
2.0	2.0 Assigns MATC Number 2.1 Sorting and filing	None	15 minutes	TM AC

Processing Period: *25 minutes per RPU or earlier being a simple transaction only*

1.7 CANCELLATION OF ASSESSMENT (TOTAL DEMOLITION/ CESSATION OR RETIREMENT OF MACHINERY OPERATION

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE
Classification:	SIMPLE
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens
Who may avail:	All real property owners/tax payers, buyers, and other parties of interest.
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

Owner's letter request specifying request for cancellation and purpose for which the document will be used	Property owner	
Certified true copy of latest tax declaration (subject of correction)	Assessor's Office	
Realty Tax Clearance or present original and photo copy of current year full payment	Municipal Treasurer's Office	
Demolition Permit (in case of demolition - optional)	Municipal Engineering Office	
Barangay Certification (if necessary)	Office of the Barangay where property is located	
Inspection Report	Municipal Assessor's Office	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Submits request and required documents	1.0 Receives application, Checks and validates submitted documents;	None	10 mins	AC TM
2.0 Pay inspection fee	2.1 Receives the payment and issue Official Receipt	P150.00	10 mins.	Municipal Treasurer's Office
3.0	3.0 Conducts Field Inspection

3.1 Prepares corresponding Inspection Report | None | Duration depends on the location of the property

30 mins. | TM/MA |
| 4.0 | 4.0 Prepare the Notice of Cancellation

4.1 Print/ generate Notice of Cancellation (NOC)

4.1 Review and Verify

4.2 Recommend editing (if necessary) | None | 10 mins

5 mins.

5 mins. | TM

MA |
| 5.0 | 5.0 Prepare endorsement

5.1 Transmit to Provincial Office for approval | None | 15 mins | MA |

6.0	6.0 Gets approved Notice of Cancellation at the PASSO	None		AC/TM
7.0	7.0 Cancels the tax declaration in the RPT system	None	10 minutes	TM
	7.1 Stamps the Notice of Cancellation in the hard copy of the tax declaration		10 minutes	AC
	7.1 Cancels the TD in the Assessment Roll		10 minutes	
8.0	8.0 Assigns MATC	None	15 minutes	AC
	8.1 Posting, Sorting and filing			
8.0 Receives the Notice of Cancellation	8.0 Releases the Notice	None	10 minutes	AC
	TOTAL		**2 hrs, 20 mins**	

Processing Period: **Note:** *2-3 hours at the Municipal level depending on the number of Parcels/real property units (RPUs) and the complexity and bulk of Transaction/s involved. Not included in the time frame are the submission, processing, approval and release of approved transactions at the Provincial Assessors Office.*

2.0 REQUEST FOR PHOTOCOPY OF TAX MAP/S, REAL PROPERTY ASSESSMENT DOCUMENTS, TAXMAPPING INFORMATION AND PROPERTY CERTIFICATION

2.1 PHOTOCOPY OF TAX MAP/S

A tax map can be requested to identify particular location of a property based on the latest Tax Mapping Record, whether manual or Geographical Information System (GIS) Certificate of Property Location and Adjoining Lot Ownership is also issued purpose of stating the exact location of property base on records available, however, the certification can only serve as reference, but not to be used as evidence for settling boundary disputes.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE
Classification:	SIMPLE
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens
Who may avail:	All real property owners/tax payers, buyers, and other parties of interest.
CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**

1. Properly filled-up request form	Assessor's Office			
3. Photo copy of Title/TD or real property tax receipt and other reference for property identification	Owner			
4. Or by merely identifying & confirming property location thru RPV	Owner/TMD Representative			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Submits duly accomplished request form	1.0 Validates and receives request; 1.2 Verifies property being requested	None	15 minutes	TM
2.0	2.0 Issue a photocopy of the tax map being requested.	None	5 minutes	AC/TM
3.0 Receives copy of Tax Map	4.0 Releases Tax Map	None	5 minutes	TM/AC
		TOTAL	25 minutes	

Processing Period : *Within twenty five (25) minutes waiting time; first come, first served policy Priority is given to Sr. Citizen, PWD and Pregnant Women*

2.2 ISSUANCE OF PROPERTY HOLDING CERTIFICATION (WITH PROPERTY/NO PROPERTY) & CERTIFICATION OF NO IMPROVEMENT (WITH IMPROVEMENT/NO IMPROVEMENT)

The Municipal Assessor's Office provides Certificate of Property Holdings or Certificate of No Property Holding upon the request of the owner or his authorized representatives, any government agency or private entity. This service allows the taxpayer to obtain a listing of his/her property holdings as reference for payment of taxes and for other legal purposes it may serve. This certification is usually a requirement in the payment of estate tax and issuance of DAR Clearance for agricultural lands.

Certificate of No Improvement on the other hand, provides proof that a certain parcel of land is vacant upon the request of the owner or his/her authorized representative. Should there be an improvement or structure thereon, declared on record, the office will certify as to the improvement/s erected on the lot, as per existing database.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE
Classification:	SIMPLE/COMPLEX
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens
Who may avail:	All real property owners/tax payers, buyers, and other parties of interest.
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

1. Properly filled-up request form or can be submitted thru an official letter-request			Assessor's Office		
3. Photo copy of Title/TD or real property tax receipt and other reference for property identification			Property owner		
4. Additional requirements for authorized representative requesting: - Owner's authorization/special power of attorney - Photo copy of valid ID			Owner/Authorized Representative		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Submits duly accomplished request form	1.0 Validates and receive request; 1.2 Issues order of Payment	None	10 minutes	AC
2.0 Owners pay corresponding fee	2.0 Receives payment and issue OR	P130.00	10 minutes	Office of the Municipal Treasurer,
3.0 Presents corresponding OR	3.0 Researches in our computer database 3.1 Prepares the Cert. of Landholdings	None	30 minutes 30 minutes	Electronic Data Processing AC
4.0	4.0 Submits certification for review and approval of the MA 4.1 Review and Countersign the certification 4.2 Record and Logs the cert.	None	10 minutes	AC MA
5.0 Receives certification	5.1 Releases the certification to the client	None	5 minutes	AC
	TOTAL	Php 130.00	1 hr.35 mins	
Note: Requests for DAR & BIR Estate Tax Settlement are considered more complex and will take longer time for the necessary record verification, considering time of death, etc.				

Processing Period: 1-2 hours, first come-first served policy for single transactions multiple subjects need to be scheduled, also on a first come, served policy;

2.3 ISSUANCE OF CERTIFIED TRUE COPY OF TAX DECLARATION

The Municipal Assessor's Office provides Certified True Copy of Tax Declaration upon the request of the owner or his authorized representative, any government agency or private entities, for various reasons, the most common of which are for property transfer-related transactions, as a requirement of BIR, for mortgage/loan/financial institutions, courts and many other legal purposes.

There are currently two (2) classifications of TDs being certified –the manual copy or those issued from 2006 and below, manually processed; and the other is the electronic ones which to date can be certified electronically as well.

Office or Division:	MUNICIPAL ASSESSOR'S OFFICE			
Classification:	Simple			
Type of Transaction:	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizens			
Who may avail:	All real property owners/tax payers, buyers, brokers, Consultants, realtors/developers, and other parties of interest.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. *Properly filled-up request form*		*Assessor's Office*		
2.. *Proof of ownership (in case of newly acquired/transferred property)*		*Owner/Applicant*		
3. *Photo copy of Title/TD or updated real property tax receipt and other reference for property identification*		*Owner/Applicant*		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Submits duly accomplished request form inclusive of required documents/ information	*1.0 Validates request;* *1.1 Receives request and issue order of payment*	*None*	*5 minutes*	*AC/TM*
2.0 Owners pay corresponding fee	*2.0 Attaches OR to the request* *2.1 Logs the OR* *2.2 Verifies property requested* *2.3 Prints electronic copy of TD or photocopy the manual ones*	*P120.00*	*10 minutes* *5 minutes*	*Office of the Municipal Treasurer* *AC* *TM*

_3.0_	_3.0 Attaches OR to the request_ _3.1 Stamps printed/photocopied TD as "certified"_	_None_	_5 minutes_	_AC_
4.0 Receives certified copy of TD	_4.0 Submits for signature/ approval, Affixes Signature & refer back to AC for release_	_None_	_5 minutes_	_MA_ _AC_
	TOTAL :	_**P120.00**_	_**20 mins (MASSO)**_	

Processing Period : _10-20 minutes for Electronic copy and manual copy First come- first served policy Priority is given to Sr. Citizen, PWD and Pregnant omen_