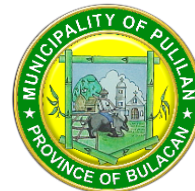


# **ASSESSOR'S OFFICE**

## **EXTERNAL SERVICES**

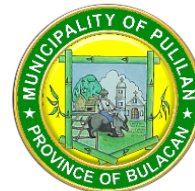


## A. ASSESSMENT TRANSACTIONS – CONSOLIDATION AND SUBDIVISION OF PROPERTY

Consolidation of Property is a transaction in the Municipal Assessor's Office where two (2) or more adjoining parcels of land are merged together in one tax declaration.

Subdivision of Property is a transaction in the Municipal Assessor's Office where tax declarations issued corresponds to the number of parcels that one parcel of land is being split into.

<b>Office or Division:</b>		<b>ASSESSOR'S OFFICE</b>		
<b>Classification</b>		Simple		
<b>Type of Transaction:</b>		G2C - Government to Client G2G - Government to Government		
<b>Who may avail:</b>		Property Owner / Administrator / Person of Interest / Authorized Representative		
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Affidavit Of Consolidation or Subdivision (2 Photocopies)			Requesting party	
Title/s (if titled) (2 Photocopies)			Registry of Deeds/ Department of Environment and Natural Resources (DENR)/ Department of Agrarian Reform (DAR)	
Approved Plan (2 Photocopies)			Bureau of Land	
Current Year Tax Receipt (2 Photocopies)			Municipal Treasurer's Office/Provincial Treasurer's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and submit the complete documents.	1. Verify the documents presented.	None	15 Minutes	<i>Municipal Assessor Local Assessment Operations Officer II (LAOO II) Local Assessment Operations Officer I (LAOO I) Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
2. Pay the corresponding fee.	2. Receive payment and issue OR	PHP 100.00 / Tax Dec (page 75 Municipal Ordinance No. 07-2017)	3 Minutes	<i>Revenue Collection Officer Administrative Aide II (Treasury Office)</i>
3. Present proof of payment (OR).	3.1. Prepare the new Tax Declaration and	none	20 Minutes	<i>Municipal Assessor LAOO II LAOO I Clerk I</i>



	Field Appraisal and Assessment Sheet.			(Assessor's Office)
	3.2. Approval of the Head of Office	none	3 Minutes	<i>Municipal Assessor</i> (Assessor's Office)
	3.3. Release the new Tax Declaration	None	2 Minutes	<i>Municipal Assessor</i> <i>LAOO II</i> <i>LAOO I</i> <i>Assessment Clerk III</i> <i>Draftsman I</i> <i>Clerk I</i> (Assessor's Office)
	<b>TOTAL:</b>	<b>PHP 100.00 / Tax Dec.</b> (page 75 Municipal Ordinance No. 07-2017)	<b>43 Minutes</b>	

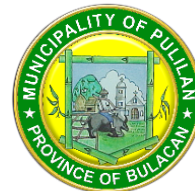


## B. ASSESSMENT TRANSACTIONS – DEMOLITION/CANCELLATION AND ASSESSMENT/REASSESSMENT OF PROPERTY

Demolition/Cancellation of Property is a transaction in the Municipal Assessor's Office where the requesting individual/party wishes to cancel the records for the property that is no longer existing. An ocular inspection is done to verify the request.

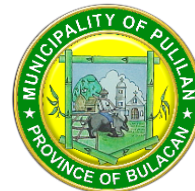
Reassessment/Assessment of Property is a transaction in the Municipal Assessor's Office where the requesting individual/party wishes to have declare their existing/new properties. An ocular inspection is done to verify the request.

<b>Office or Division:</b>		<b>ASSESSOR'S OFFICE</b>		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C - Government to Client G2G - Government to Government		
<b>Who may avail:</b>		Property Owner / Administrator / Person of interest / Authorized Representative		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Written Request (Original Copy)		Requesting Party		
Current Year Tax Receipt (Original Copy)		Municipal Treasurer's Office/ Provincial Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements.	1. Verify the documents presented and conduct ocular inspection of the property.	none	2 hours	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
2. Pay the corresponding fee.	2. Receive payment and issue OR (assessment/re-assessment)	PHP 100.00 / Tax Dec. (page 75 Municipal Ordinance No. 07-2017)	3 Minutes	<i>Revenue Collection Officer Administrative Aide II (Treasury Office)</i>
3. Present proof of payment (OR).	3.1. Prepare the new Tax Declaration and Field Appraisal and Assessment Sheet.	none	20 Minutes	<i>Municipal Assessor LAOO II LAOO I Clerk I (Assessor's Office)</i>



	3.2. Approval of the Head of Office	none	3 Minutes	<i>Municipal Assessor (Assessor's Office)</i>
	3.3. Release the new Tax Declaration	none	2 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
	<b>TOTAL:</b>	<b>PHP 100.00 / Tax Dec.</b> (page 75 Municipal Ordinance No. 07- 2017)	<b>2 Hours and 28 Minutes</b>	

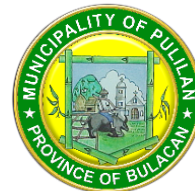
**Note: Demolition and Cancellation free of charge**



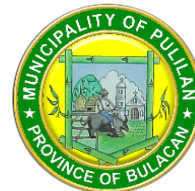
### C. ASSESSMENT TRANSACTIONS – RECLASSIFICATION OF PROPERTY

Reclassification of Property is a transaction in the Municipal Assessor's Office where the requesting individual/party requests to change the classification of the property as per actual use or as per Sanggunian Resolution. An ocular inspection is done to verify for this request.

<b>Office or Division:</b>		<b>ASSESSOR'S OFFICE</b>		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C - Government to Client G2G - Government to Government		
<b>Who may avail:</b>		Property Owner / Administrator / Person of Interest / Authorized Representative		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Sangguniang Bayan Resolution (2 Photocopies)		Sangguniang Bayan		
Sangguniang Panlalawigan Resolution (2 Photocopies)		Sangguniang Panlalawigan		
Affidavit Of Reclassification or Correction of Actual Use (2 Photocopies)		Requesting Party		
Current Year Tax Receipt (2 Photocopies)		Municipal Treasurer's Office/ Provincial Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete documents.	1. Verify the documents presented and conduct ocular inspection if needed.	None	2 hours	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I Clerk I (Assessor's Office)</i>
2. Pay the corresponding fee.	2. Accept payment and issue OR	PHP 100.00 / Tax Dec. (page 75 Municipal Ordinance No. 07-2017)	3 Minutes	<i>Revenue Collection Officer Administrative Aide II (Treasury Office)</i>
3. Present proof of payment (OR).	3.1. Prepare the new Tax Declaration and Field Appraisal	None	20 Minutes	<i>Municipal Assessor LAOO II LAOO I Clerk I (Assessor's Office)</i>



	and Assessment Sheet.			
	3.2. Approval of the Head of Office	none	3 Minutes	<i>Municipal Assessor (Assessor's Office)</i>
	3.3. Release the new Tax Declaration	none	2 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
	<b>TOTAL:</b>	<b>PHP 100.00 / Tax Dec.</b> (page 75 Municipal Ordinance No. 07- 2017)	<b>2 Hours and 28 Minutes</b>	

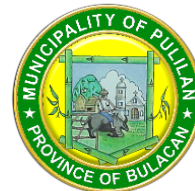


#### **D. ASSESSMENT TRANSACTIONS – SIMPLE TRANSFER OF OWNERSHIP**

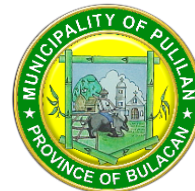
Simple Transfer of Ownership is a transaction in the Municipal Assessor's Office where the requesting individual/party requests to change the owner of the property in the tax declaration as it is the last step or process in the transferring of ownership. Requirements for this transaction may vary depending on the Deed of Conveyance used.

<b>Office or Division:</b>	<b>ASSESSOR'S OFFICE</b>
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C – Government to Client G2G – Government to Government
<b>Who may avail:</b>	Property Owner / Administrator / Person of Interest / Authorized Representative
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
Transfer Tax (2 Photocopies)	Provincial Treasurer's Office
New title (if titled property) (2 Photocopies)	Registry of Deeds/ Department of Environment and Natural Resources (DENR)/ Department of Agrarian Reform (DAR)
Deed of Conveyance (Deed of Sale, Deed of Donation, Extra Judicial Settlement, Etc.) (2 Photocopies)	Attorney/ Notary Public
BIR Certification (Capital Gain Tax, Donor's Tax, Estate Tax) (2 Photocopies)	BIR
Current Year Tax Receipt (2 Photocopies)	Municipal Treasurer's Office/ Provincial Treasurer's Office
Publication-Estate (if applicable) (2 Photocopies)	Attorney/ Publishing House
Approved Plan (if portion sold) (2 Photocopies)	Bureau of Lands / Department of Environment and Natural Resources (DENR)
Affidavit of Non - tenancy / DAR Clearance (if applicable) (2 Photocopies)	Attorney / Department of Agrarian Reform (DAR)
Board Secretary Certification (if applicable) (2 Photocopies)	Requesting Party
Special Power of Attorney (if applicable) (2 Photocopies)	Attorney
ID Authorized Person	Client





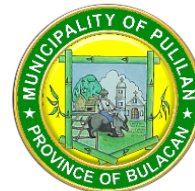
ID of Authorizing Person		Client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete documents.	1. Verify the documents presented.	None	10 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
2. Pay the corresponding fee.	2. Accept payment and issue OR	PHP 100.00 / Tax Dec. (page 75 Municipal Ordinance No. 07-2017)	3 Minutes	<i>Revenue Collection Officer Administrative Aide II (Treasury Office)</i>
3. Present proof of payment (OR).	3.1. Prepare the new Tax Declaration and Field Appraisal and Assessment Sheet.	none	20 Minutes	<i>Municipal Assessor LAOO II LAOO I Clerk I (Assessor's Office)</i>
	3.2. Approval of the Head of Office.	none	3 Minutes	<i>Municipal Assessor (Assessor's Office)</i>
	3.3. Release the new Tax Declaration	none	2 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
	<b>TOTAL:</b>	<b>PHP 100.00 / Tax Dec.</b> (page 75 Municipal Ordinance No. 07-2017)	<b>38 Minutes</b>	



## E. TAX DECLARATION – CERTIFIED

Certified Tax Declaration is used as a requirement in financial institutions - B.I.R./Pag-IBIG Fund and/or in other government agency and foreign government embassy. It is also used by some for their mortgage/loan/bank purposes.

<b>Office or Division:</b>		<b>ASSESSOR'S OFFICE</b>		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C - Government to Client G2G - Government to Government		
<b>Who may avail:</b>		Property Owner / Administrator / Person of interest / Authorized Representative		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Request Form (Original Copy)		Assessor's Office		
Current Tax Receipt / Tax Clearance (Original Copy)		Municipal Treasurer's Office/ Provincial Treasurer's Office		
Latest Community Tax Certificate / Senior ID (Original Copy)		Municipal Treasurer's Office / Office of the Seniors Citizens Affair (OSCA)		
SPA / Authorization Letter		Property Owner / Heirs		
ID Authorized Person (1 Photocopy)		Client		
ID of Authorizing Person (1 Photocopy)		Client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the filled-out Request Form.	1. Verify records given.	none	1 Minute (computerized) / 17 Minutes (manually)	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
2. Pay the corresponding fee.	2. Accept payment and issue OR	PHP 100.00/ Tax Dec. (page 75 Municipal Ordinance No. 07-2017)	3 Minutes	<i>Revenue Collection Officer Administrative Aide II (Treasury Office)</i>
3. Present proof of payment (OR).	3. Prepare Tax Declaration	none	6 Minutes	<i>Municipal Assessor LAOO II LAOO I Clerk I (Assessor's Office)</i>



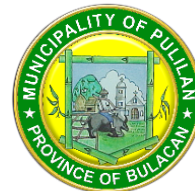
4. Affix signature and receive the certified true copy of TD.	4. Sign and release the certified TD.	none	2 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
	<b>TOTAL:</b>	<b>PHP 100.00 / Tax Dec.</b> (page 75 Municipal Ordinance No. 07- 2017)	<b>12 Minutes</b> (computerized) / 30 Minutes (manually)	



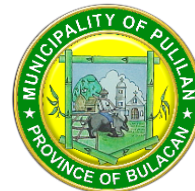
## F. TAX DECLARATION - SIMPLE

Simple Tax Declaration is often requested as a personal copy.

<b>Office or Division:</b>	<b>ASSESSOR'S OFFICE</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C - Government to Client G2G - Government to Government			
<b>Who may avail:</b>	Property Owner / Administrator / Person of interest / Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Request Form (Original Copy)		Assessor's Office		
SPA / Authorization Letter (1 Photocopy)		Property Owner / Heirs		
ID Authorized Person (1 Photocopy)		Client		
ID of Authorizing Person (1 Photocopy)		Client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the filled-out Request Form.	1. Verify records given.	none	3 minutes (computerized) / 15 Minutes (manually)	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
2. Pay the corresponding fee.	2. Accept payment and issue OR	PHP 20.00/ Tax Dec. (page 75 Municipal Ordinance No. 07-2017)	3 minutes	<i>Revenue Collection Officer Administrative Aide II (Treasury Office)</i>
3. Present proof of payment (OR).	3. Print, record and release TD.	none	2 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
	<b>TOTAL:</b>	PHP 20.00/ Tax Dec. (page 75 Municipal Ordinance)	<b>10 Minutes</b> (computerized) / 22 Minutes (manually)	



		No. 07-2017)		
--	--	--------------	--	--



## G. VARIOUS CERTIFICATIONS

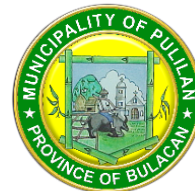
### (With Improvement, Non-Improvement, Landholdings, and No Property)

Certifications with Improvement and Non-Improvement are most commonly used in paying taxes in the Bureau of Internal Revenue (BIR) and Provincial Treasury Office, as one of the processes of transferring ownership.

Certifications of Landholdings are used in extra-judicial settlement and DAR Clearance.

Certifications of No Property are used by indigent citizens who are hospitalized.

<b>Office or Division:</b>		<b>ASSESSOR'S OFFICE</b>		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C - Government to Client G2G - Government to Government		
<b>Who may avail:</b>		Property Owner / Administrator / Person of interest / Authorized Representative		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Request Form		Assessor's Office		
Current Tax Receipt / Tax Clearance (1 Photocopy)		Municipal Treasurer's Office/ Provincial Treasurer's Office		
Latest Community Tax Certificate / Senior ID (Original Copy)		Municipal Treasurer's Office / Office of the Seniors Citizens Affair (OSCA)		
SPA / Authorization Letter (1 Photocopy)		Property Owner / Heirs		
ID Authorized Person (1 Photocopy)		Client		
ID of Authorizing Person (1 Photocopy)		Client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the filled-out Request Form.	1. Verify records given.	none	3 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
2. Pay the corresponding fee.	2. Accept payment and issue OR	PHP 100.00 each Certification (page 75 Municipal Ordinance No. 07-2017)	3 Minutes	<i>Revenue Collection Officer Administrative Aide II (Treasury Office)</i>



3. Present proof of payment (OR).	3. Print the requested Certification.	none	2 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I (Assessor's Office)</i>
4. Sign and receive the certification requested.	4. Sign and release certification.	none	2 Minutes	<i>Municipal Assessor LAOO II LAOO I Assessment Clerk III Draftsman I Clerk I Clerk I (Assessor's Office)</i>
	<b>TOTAL:</b>	<b>PHP 100.00 each Certification</b> (page 75 Municipal Ordinance No. 07- 2017)	<b>10 Minutes</b>	