

# MUNICIPAL ASSESSOR'S OFFICE



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## TAX INFORMATION

### ISSUANCE OF NEW TAX DECLARATION OF PROPERTY FOR TRANSFER

#### Service Information

The Office of the Municipal Assessor issues new tax declaration of transferred real properties situated in the municipality.

A new tax declaration of real property is a document issued to the requesting individuals/corporations when transfer of property is made such as purchase, donation, waive of rights, acquisition thru legal actions.

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Highly Technical			
<b>Type of Transaction</b>	G2C- Government to citizens			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Lot status of the property		CENRO		
2. Deed of Conveyance (Deed of Sale, Deed of donation, Deed of Transfer & waiver of rights, Deed of Partition, etc.)		Owner		
3. Sketch Plan/ Approved Subdivision Plan – 2 copies		Licensed Geodetic Engineer		
4. BIR eCAR of Capital Gain Tax and documentary stamp, Estate tax, Donor's tax, withholding tax		Bureau of Internal Revenue		
5. Registry of Deeds Registration		Registry of Deeds		
6. Transfer Tax Receipt		Provincial Assessor's Office/ Provincial Treasurer		
7. Current Tax Clearance		Municipal Treasurer's Office		
8. Notarized Special Power of Attorney or Authorization for representative		Seller/Buyer/Notarial Public		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all required documents to the receiving clerk at the Assessor's Office	Receive submitted documents and forward to the assessor for review.  Instruct the client to wait for advice if documents submitted are complete and in order.	None	20 minutes	EMMA C. CONDES Laborer  MARY ANN OMANDAC Admin Aide I
2. Receive the claim slip to be assigned by the municipal assessor	Review the submitted documents required for transfer if it is complete and in order.	None	5 minutes	EMMA C. CONDES Laborer  MARY ANN OMANDAC Admin Aide I
3. Order of payment for approval	Issue Order of payment	160 per new tax declaration for issuance	5 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
4. Wait for the scheduled date of release of tax declaration	Prepare the Field Appraisal and Assessment Sheet	None	10 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor  ELSA CORAZON A. CABATBAT Municipal Assessor



	Assigned the Property Identification Number (PIN)	None	20 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
	Prepare the tax declaration recommended for approval	None	20 days	
5. Receive Tax Declaration Recommended for Approval of the Provincial Assessor		None	None	None
<b>TOTAL:</b>		<b>Php</b>	<b>20 days and 1 hour</b>	



## **BUILDING/MACHINERY TAX ASSESSMENT**

### **Service Information**

The Office of the Municipal Assessor issues tax declaration of newly constructed/acquired building situated in the municipality.

**The Office of the Municipal Assessor always advised that the OWNER must be the one to submit the documents.**

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Highly Technical			
<b>Type of Transaction</b>	G2C, G2G, G2B – Government to citizens, Government to Government, Government to Business Establishment			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Request		Owner		
2. Building Plan		OBO		
3. Building Permit		OBO		
4. Consent and Authority (in case lot is not owned by the declarant)		OBO		
5. Tax declaration of lot		Office of the Municipal Assessor		
6. Latest Tax Clearance		Office of the Municipal Treasurer		
7. Acquisition Cost of Machinery		Owner		
7. Brand & Model, capacity/HP, condition when acquired		Owner/Client		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all required documents to the receiving clerk at the Assessor's Office	Receive submitted documents for review.	None	5 minutes	DARIO JEFFREY CUYOS Admin Aide IV
	Instruct the client to wait for advice if documents submitted are complete and in order.	None	10 minutes	DARIO JEFFREY CUYOS Admin Aide IV
	Review the submitted documents if it is complete and in order.	None	5 minutes	DARIO JEFFREY CUYOS Admin Aide IV
2. Order of payment for inspection	Issue Order of payment	100	5 minutes	DARIO JEFFREY CUYOS Admin Aide IV
	Ocular inspection of the building		1 day after receipt of letter request	DARIO JEFFREY CUYOS Admin Aide IV
3. Receive the claim slip to be assigned by the receiving clerk	Prepare the Field Appraisal and Assessment Sheet	None	10 minutes	DARIO JEFFREY CUYOS Administrative Aide IV
	Assigned the Property Identification Number (PIN)	None	5 minutes	DARIO JEFFREY CUYOS Administrative Aide IV
	Prepare the tax declaration.	None	10 minutes	ELSA CORAZON A. CABATBAT



	Forward tax declaration to the Municipal Assessor for signature recommending for approval  Submit the recommended Tax Declaration of building to the Office of the Provincial Assessor for approval		20 days	Municipal Assessor  ELSA CORAZON A. CABATBAT Municipal Assessor
4. Wait for the scheduled date of release of tax declaration	None	None	None	None
5. Receive the copy of the Approved Tax Declaration of building	Issue Notice of Assessment and Tax Bill Release of the Owner's copy of tax declaration	None	None	DARIO JEFFREY CUYOS Administrative Aide IV
<b>TOTAL:</b>		<b>Php</b>	<b>21 days and 1 hour</b>	



## ISSUANCE OF CERTIFIED COPY OF TAX DECLARATION

### Service Information

The Office of the Municipal Assessor issues certified copies of the tax declaration of real properties situated in the municipality per record on file in the office.

The certified copy of the tax declaration is a document usually requested by individuals/corporations as reference in paying real property tax/BIR payments/transfer tax, referral in filing adverse claims/mortgages/property acquisition, building permits, issuance of title.

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Complex			
<b>Type of Transaction</b>	G2C, G2G, G2B- G2C, G2G, G2B – Government to citizens, Government to Government, Government to Business Establishment			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Photocopy of valid ID		Owner		
2. Special Power of Attorney/Authorization Letter (in case of representative)		Owner/Heir of Declarant		
3. Photocopy of ID		Authorized person		
4. Birth certificate of claimant if the requesting party is an heir of the declared owner		LCR/PSA		
5. Barangay clearance for deceased declarant		Barangay		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all requirements to the receiving clerk at the Assessor's Office	Receive and review if requirements are complete	None	5 minutes	EMMA C. CONDES Laborer
	Check if the tax declaration is still available	None	5 minutes	
2. Payment to the Treasure's Office	Receive the receipt	110.00 (Certified copy)	20 minutes	Felix Marijuan Revenue Collector  Rita Tulid Revenue Collector
		160.00 (Trace back)	7 days	
3. Present receipt at Assessor's Office	Prepare to photocopy tax declaration	None	10 minutes	EMMA C. CONDES Laborer
4. Receive the Certified Copy of Tax Declaration	None	None	None	None
<b>TOTAL:</b>		-	<b>7 days &amp; 40 Minutes</b>	



## ISSUANCE OF NEW TAX DECLARATION OF REAL PROPERTY OF OCT/ TCT AND DAR/CARP TITLED LOTS

### Service Information

The Office of the Municipal Assessor issues tax declaration of real properties situated in the municipality for taxation.

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Complex			
<b>Type of Transaction</b>	G2C, G2G, G2B - G2C, G2G, G2B – Government to citizens, Government to Government, Government to Business Establishment			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Original Certificate of Title/Certified copy of Title		Registry of Deeds		
2. Deed of Conveyance (Deed of Sale, Deed of donation, Deed of Transfer & waiver of rights, Deed of Partition, etc.)		Owner/Heir of Declarant		
3. Sketch Plan/ Approved Subdivision Plan – 2 copies		Licensed Geodetic Engineer		
4. BIR eCAR of Capital Gain Tax and documentary stamp, Estate tax, Donor's tax, withholding tax		Bureau of Internal Revenue		
5. Certification from MARO (for DAR/CARP for titled lot)		Bureau of Internal Revenue		
6. Certificate of Full Payment (for DAR/CARP for titled lot)		Land Bank of the Philippines		
7. Xerox copy of Transfer tax Receipt		Provincial Assessor's Office/ Provincial Treasurer		
8. Latest Tax Clearance		Office of the Municipal Treasurer		
9. Notarized Special Power of Attorney/Authorization (in case of representative)		Owner/Notarized Public		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all required documents to the receiving clerk at the Assessor's Office	Receive submitted documents and forward to the assessor for review.  Instruct the client to wait for advice if documents submitted are complete and in order.	None	20 minutes	EMMA C. CONDES Laborer (Casual)  MARY ANN OMANDAC Admin Aide I
2. Receive the claim slip to be assigned by the municipal assessor	Review the submitted documents required for transfer if it is complete and in order.	None	5 minutes	EMMA C. CONDES Laborer (Casual)  MARY ANN OMANDAC Admin Aide I
3. Order of payment for approval	Issue Order of payment	160 per new tax declaration for issuance	5 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor



4. Wait for the scheduled date of release of tax declaration	Prepare the Field Appraisal and Assessment Sheet	None	10 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
	Assigned the Property Identification Number (PIN)	None	20 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
	Prepare the tax declaration recommended for approval	None	20 days	ELSA CORAZON A. CABATBAT Municipal Assessor
5. Receive Tax Declaration Recommended for Approval of the Provincial Assessor	Release Tax Declaration Recommended for Approval of the Provincial Assessor	None	None	MARY ANN OMANDAC Admin Aide I
<b>TOTAL:</b>		<b>Php 110.00</b>	<b>20 days &amp; 1 hour</b>	





## ISSUANCE OF NEW TAX DECLARATION OF UNDECLARED/NEWLY DISCOVER PROPERTY

### Service Information

The Office of the Municipal Assessor issues tax declaration of real properties with Original Certificate of Title/Certificate Transfer of Title situated in the municipality.

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Complex			
<b>Type of Transaction</b>	G2C, G2G, G2B - G2C, G2G, G2B – Government to citizens, Government to Government, Government to Business Establishment			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Request		Owner		
2. Original Certificate of Title/Certified copy of Title (if it is a Titled lot)		Registry of Deeds		
3. Lot Status		CENRO		
4. Technical Description with Sketch		DENR		
5. Land Status (Alienable and Disposable)		CENRO		
6. Affidavit of Ownership		Owner/Notarial Public		
7. Affidavit of Adjoining Owner		Owner/Notarial Public		
8. Barangay Clearance		Barangay Office		
8, Notarized Special Power of Attorney if the bearer of documents is not the Seller or Buyer		Owner/Notarized Public		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all required documents to the receiving clerk at the Assessor's Office	Receive submitted documents and forward to the assessor for review.	None	20 minutes	EMMA C. CONDES Casual
	Instruct the client to wait for advice if documents submitted are complete and in order.			MARY ANN OMANDAC Admin Aide I
	Ocular inspection and advise the owner/claimant regarding the compulsory 10 years back taxes.	100	1 day after the receipt of letter request	ELSA CORAZON A. CABATBAT Municipal Assessor  DARIO JEFFREY CUYOS Administrative Aide IV
2. Receive the claim slip to be assigned by the municipal assessor	Review the submitted documents required for the issuance of undeclared/newly discover lots if it is complete and in order.	None	5 minutes	EMMA C. CONDES Casual  MARY ANN OMANDAC Admin Aide I



3. Order of payment for approval	Issue Order of payment	160 per new tax declaration for issuance	5 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
4. Wait for the scheduled date of release of tax declaration	Prepare the Field Appraisal and Assessment Sheet - 10 years back assessment	None	10 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
	Assigned the Property Identification Number (PIN)	None	20 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
	Prepare the tax declaration recommended for approval -10 years back assessment	None	20 days	ELSA CORAZON A. CABATBAT Municipal Assessor
5. Receive the Tax Declaration Recommended for Approval of the Provincial Assessor	Release Tax Declaration Recommended for Approval of the Provincial Assessor	None	None	MARY ANN OMANDAC Admin Aide I
<b>TOTAL:</b>		<b>Php 110.00</b>	<b>21 days &amp; 1 hours</b>	



## ISSUANCE OF CERTIFICATIONS

### Service Information

The Office of the Municipal Assessor issues certifications for No Improvement, Total Land Holdings, No Property of real properties situated in the municipality per record on file in the office.

The certification is a document usually requested by individuals/corporations as reference in paying real property tax/BIR payments, referral in filing adverse claims/mortgages/property acquisition.

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Simple			
<b>Type of Transaction</b>	G2C, G2G, G2B - G2C, G2G, G2B – Government to citizens, Government to Government, Government to Business Establishment			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest Tax receipt or latest Tax Clearance of the lot/lots		Office of the Municipal Treasurer		
2. Special Power of Attorney/Authorization Letter and Photocopy of ID (if the requesting party is not the owner)		Owner/Notarial Public Authorized person		
4. Birth certificate if the requesting party is an heir of the declared owner		LCR/PSA		
5. Barangay clearance for deceased declarant		Barangay		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all requirements to the receiving clerk at the Assessor's Office	Receive and review if requirements are complete	None	5 minutes	Emma C. Condes Casual
2. Payment to the Treasurer's Office	Receive the receipt  Ocular inspection for the No improvement request	110.00  100.00	20 minutes  1 day after the receipt of request	EVA P. DE LEON Municipal Treasurer  DARIO JEFFREY CUYOS Admin Aide IV
2. Present receipt at Assessor's Office	Prepare to photocopy tax declaration	None	10 minutes	Emma C. Condes Casual
3. Receive the Certified Tax Declaration	Release to the requesting party	None	None	MARY ANN OMANDAC Admin Aide I
<b>TOTAL:</b>		<b>Php 110.00</b>	<b>1 day &amp; 35 Minutes</b>	



## CORRECTION OF AREA/DECLARED OWNER/RECLASSIFICATION

### Service Information

The Office of the Municipal Assessor issues tax declaration of newly constructed/acquired building situated in the municipality.

Tax declaration of real property is a document issued to the newly constructed/acquired buildings.

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Highly Technical			
<b>Type of Transaction</b>	G2C, G2G, G2B – G2C, G2G, G2B – Government to citizens, Government to Government, Government to Business Establishment			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Request		Owner		
2. Approved Survey (for correction of area)		Geodetic Engineer		
3. Birth Certificate/Marriage Contract (for correction of declared name)		LCR/PSA		
4. Affidavit of Two Disinterested Persons (for correction of declared name)		Owner/Notarial Public		
5. Picture of lot (for reclassification)		Owner		
6. Barangay Clearance		Barangay		
6. Latest Tax Clearance		Office of the Municipal Treasurer		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all required documents to the receiving clerk at the Assessor's Office	Receive submitted documents for review.	None	5 minutes	DARIO JEFFREY CUYOS Admin Aide IV
	Instruct the client to wait for advice if documents submitted are complete and in order.	None	10 minutes	DARIO JEFFREY CUYOS Admin Aide IV
	Review the submitted documents if it is complete and in order.	None	5 minutes	DARIO JEFFREY CUYOS Admin Aide IV
2. Order of payment for inspection	Issue Order of payment	160 per new tax declaration for approval	5 minutes	
3. Receive the claim slip to be assigned by the receiving clerk	Prepare the Field Appraisal and Assessment Sheet		10 minutes	DARIO JEFFREY CUYOS Administrative Aide IV
	Assigned the Property Identification Number (PIN)	None	5 minutes	DARIO JEFFREY CUYOS Administrative Aide IV
	Prepare the tax declaration.	None	10 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor



	Forward tax declaration to the Municipal Assessor for signature recommending for approval  Submit the recommended Tax Declaration.	None	10 minutes  20 days	ELSA CORAZON A. CABATBAT Municipal Assessor
4. Wait for the scheduled date of release of tax declaration	None	None	None	None
5. Receive the copy of the Approved Tax Declaration of building	Issue Notice of Assessment and Tax Bill Release of the Owner's copy of tax declaration	None	None	DARIO JEFFREY CUYOS Administrative Aide IV
<b>TOTAL:</b>		<b>Php</b>	<b>20 days and 1 hour</b>	



## CANCELLATION OF TAX DECLARATION OF BUILDINGS

### Service Information

The Office of the Municipal Assessor cancels Tax Declaration of buildings situated in the municipality per record on file in the office.

<b>Office or Division</b>	MUNICIPAL ASSESSOR'S OFFICE			
<b>Classification</b>	Simple			
<b>Type of Transaction</b>	G2C, G2G, G2B - G2C, G2G, G2B – Government to citizens, Government to Government, Government to Business Establishment			
<b>Who may avail</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Request		Owner		
2. Barangay clearance		Barangay		
3. Tax Clearance		Municipal Treasurer's Office		
4. Picture of Building		Owner		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all requirements to the receiving clerk at the Assessor's Office	Receive and review if requirements are complete	None	5 minutes	Emma C. Condes Casual
<b>TOTAL:</b>		-	<b>5 Minutes</b>	