# MUNICIPAL ASSESSOR'S OFFICE

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- 1. ISSUANCE OF NEW TAX DECLARATION OF PROPERTY FOR TRANSFER
- 2. BUILDING/MACHINERY TAX ASSESSMENT
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- 6. ISSUANCE OF CERTIFICATIONS
- 7. CORRECTION OF AREA/DECLARED OWNER/RECLASSIFICATION
- 8. CANCELLATION OF TAX DECLARATION OF BUILDINGS

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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.

Office or Division	MUNICIPAL ASSESSOR'S OFFICE			
Classification	Highly Technical			
Type of Transaction	G2C- Government to citizens			
Who may avail	All			
CHECKLIST OF REQUIREMEN	NTS	WHERE TO SECURE		
1. Lot status of the property	/ –1 copy	CENRO		
2. Deed of Conveyance (Deed of Sale, Deed of donation, Deed of Transfer				
& waiver of rights, Deed of I	Partition, etc.) -1 set	Owner		
3. Sketch Plan/ Approved Su	ıbdivision Plan – 2 copies	Licensed Geod	etic Engineer	
		Bureau of Inte	rnal Revenue	
Donor's tax, withholding tax		-		
5. Registry of Deeds Registra		Registry of De		
6. Transfer Tax Receipt –1				Provincial Treasurer
7. Current Tax Clearance –			easurer's Office	
	of Attorney or Authorization for representative		Notarial Public	
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit all required	Receive submitted documents and forward to	None	20 minutes	EMMA C. CONDES
documents to the receiving	the assessor for review.			Laborer
clerk at the Assessor's Office				
	Instruct the client to wait for advice if			MARY ANN OMANDAC
	documents submitted are complete and in			Admin Aide I
	order.			
	order.			
		News	E suite data	
	Review the submitted documents required	None	5 minutes	EMMA C. CONDES
assigned by the municipal	for transfer if it is complete and in order.			Laborer
assessor				
				MARY ANN OMANDAC
2 Order of payment for	lssue Order of navment	160 per new	5 minutes	Admin Aide I
3. Order of payment for	Issue Order of payment	tax declaration	5 minutes	elsa corazon a. cabatbat Municipal Assessor
approval				Mullicipal Assessor
		for issuance		
4. Wait for the scheduled	Prepare the Field Appraisal and Assessment	None	10 minutes	ELSA CORAZON A. CABATBAT
date of release of tax	Sheet	_		Municipal Assessor
declaration				
				ELSA CORAZON A. CABATBAT
				Municipal Assessor



	Assigned the Property Identification Number	None	20 minutes	
	(PIN)			elsa corazon A. cabatbat Municipal Assessor
	Prepare the tax declaration recommended for approval	None	20 days	
5. Receive Tax Declaration		None		MARY ANN OMANDAC
Recommended for Approval of the Provincial Assessor	Releasing		5 Minutes	Admin Aide I
	TOTAL:	None	20 days and 1 hour	



## **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.

Office or Division	MUNICIPAL ASSESSOR'S OFFICE			
	Highly Technical			
Type of Transaction	G2C, G2G, G2B – Government to citizens, G	overnment to	Government, Gov	ernment to Business
	Establishment All			
CHECKLIST OF REQUIREMEN		WHERE TO S		
1. Letter Request $-1$ copy		Owner		
2. Building Plan -1 set	OBO			
3. Building Permit 1 set		OBO		
	case lot is not owned by the declarant)	OBO		
5. Tax declaration of lot $-1$			Municipal Assesso	or
6. Latest Tax Clearance $-1$			Municipal Treasu	
7. Acquisition Cost of Machi	17	Owner	Wullepar Heasu	
	Hery HP, condition when aquired	Owner/Client	ł	
CLIENTS STEPS	AGENCY ACTIONS	FEES TO	PROCESSING	PERSON
		BE PAID	TIME	RESPONSIBLE
1. Submit all required documents to the receiving	Receive submitted documents for review.	None	5 minutes	DARIO JEFFREY CUYOS Admin Aide IV
clerk at the Assessor's Office	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	P100.00	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	Prepare the Field Appraisal and	None	10 minutes	DARIO JEFFREY CUYOS
assigned by the receiving	Assessment Sheet			Administrative Aide IV
clerk	Assigned the Property Identification	None	5 minutes	DARIO JEFFREY CUYOS Administrative Aide IV
	Number (PIN) Prepare the tax declaration.			
		None	10 minutes	ELSA CORAZON A. CABATBAT



	TOTAL:	Php 100.00	21 days and 1 hour	
building	declaration			
Approved Tax Declaration of	Release of the Owner's copy of tax			Administrative Aide IV
5. Receive the copy of the	Issue Notice of Assessment and Tax Bill	None	None	DARIO JEFFREY CUYOS
	None	None	None	None
4. Wait for the scheduled date of release of tax declaration	Submit the recommended Tax Declaration of building to the Office of the Provincial Assessor for approval		20 days	elsa corazon a. cabatbat Municipal Assessor
	Forward tax declaration to the Municipal Assessor for signature recommending for approval			Municipal Assessor



# **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.

Office or Division	MUNICIPAL ASSESSOR	MUNICIPAL ASSESSOR'S OFFICE			
Classification	Complex				
Type of Transaction	G2C, G2G, G2B- G2C, C to Business Establishm		rnment to citizens	, Government to Government, Government	
Who may avail	All				
CHECKLIST OF REQUIRE		WHERE TO SEC	URE		
1. Photocopy of valid ID		Owner			
	rney/Authorization Letter	Owner/Heir of	Declarant		
(in case of representativ					
3. Photocopy of ID –1 c		Authorized per	son		
4. Birth certificate of claip party is an heir of the dec		LCR/PSA			
5. Barangay clearance fo		Barangay			
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE	
1. Submit all	Receive and review if	None	5 minutes	EMMA C. CONDES	
requirements	requirements are			Laborer	
to the	complete				
receiving clerk					
at the	Check if the tax	None	5 minutes		
Assessor's	declaration is still				
Office	available				
2. Payment to the		110.00		Felix Marijuan	
Treasure's	Receive the receipt	(Certified	20 minutes	Revenue Collector	
Office		copy)			
		1.77		Rita Tulid	
		160.00	7 days		
		(Trace	,	Revenue Collector	
		back)			
3. Present receipt at	Prepare to photocopy			EMMA C. CONDES	
Assessor's	tax declaration	None	10 minutes	Laborer	
Office					
4. Receive the					
Certified Copy	Release	None	5 minutes	MARY ANN OMANDAC	
of Tax				Admin Aide I	
Declaration					
	TOTAL:	Php 270.00	7 days & 40 Minutes		



# 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.

MUNICIPAL ASSESSOR	MUNICIPAL ASSESSOR'S OFFICE					
Highly Technical						
G2C, G2G, G2B - G2C,	G2G, G2B – Gove	rnment to citizens	s, Government to Government,			
	ss Establishment					
Title/Certified copy of	Registry of Dee	ds				
fer & waiver of rights,	Owner/Heir of	Declarant				
	Licensed Geode	tic Engineer				
	Bureau of Inter	nal Revenue				
RO (for DAR/CARP for						
6. Certificate of Full Payment (for DAR/CARP for titled lot) -1 set						
7. Xerox copy of Transfer tax Receipt 1 set			Provincial Assessor's Office/ Provincial Treasurer			
8. Latest Tax Clearance -1 copy						
9, Notarized Special Power of		ed Public				
	EFES TO	PROCESSING	PERSON			
Additional	BE PAID	TIME	RESPONSIBLE			
Receive submitted	None	20 minutes	EMMA C. CONDES			
documents and forward			Laborer (Casual)			
to the assessor for						
review.						
			MARY ANN OMANDAC			
			Admin Aide I			
and in order.						
Review the submitted	None	5 minutes	EMMA C. CONDES			
documents required for			Laborer (Casual)			
documents required for transfer if it is complete			Laborer (Casual)			
transfer if it is complete						
•			MARY ANN OMANDAC			
transfer if it is complete and in order.			MARY ANN OMANDAC Admin Aide I			
transfer if it is complete	160 per new tax declaration for		MARY ANN OMANDAC			
	Highly Technical   G2C, G2G, G2B - G2C, Government to Busine   All   VIENTS   Title/Certified copy of   Deed of Sale, Deed of   fer & waiver of rights,   -1 set   d Subdivision Plan – 2   ain Tax and documentary   's tax, withholding tax   RO (for DAR/CARP for   r tax Receipt 1 set   -1 copy   rer of   n case of representative)   AGENCY ACTIONS   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.	Highly TechnicalG2C, G2G, G2B - G2C, G2G, G2B - Gover Government to Business Establishment AllVIENTSWHERE TO SECTitle/Certified copy ofRegistry of DeeDeed of Sale, Deed of fer & waiver of rights, -1 setOwner/Heir ofd Subdivision Plan – 2Licensed Geodeain Tax and documentary r's tax, withholding tax RO (for DAR/CARP forBureau of Internent (for DAR/CARP for r tax Receipt 1 setProvincial Asses Owner/Notarized-1 copyOffice of the M Bereaur tax Receipt 1 setProvincial Asses Owner/Notarizedn case of representative)FEES TO BE PAIDReceive submitted documents and forward 	Highly TechnicalG2C, G2G, G2B - G2C, G2G, G2B - Government to citizens Government to Business EstablishmentAllVENTSWHERE TO SECURETitle/Certified copy of fer & waiver of rights, -1 setRegistry of DeedsDeed of Sale, Deed of fer & waiver of rights, -1 setOwner/Heir of Declarantd Subdivision Plan - 2 ain Tax and documentary r's tax, withholding tax RO (for DAR/CARP for nent (for DAR/CARP for I setBureau of Internal Revenuenent (for DAR/CARP for n case of representative)Land Bank of the PhilippinesAGENCY ACTIONSFEES TO BE PAIDPROCESSING TIMEReceive submitted documents and forward to the assessor for review.None20 minutesInstruct the client to wait for advice if documents submitted are complete and in order.None20 minutes			



	TOTAL:	Php 160.00	20 days & 1 hour	
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
	Prepare the tax declaration recommended for approval	None	20 days	
	Assigned the Property Identification Number (PIN)	None	20 minutes	ELSA CORAZON A. CABATBAT Municipal Assessor
date of release of tax declaration	Appraisal and Assessment Sheet	None	10 minutes	
4. Wait for the scheduled	Prenare the Field	None	10 minutes	



# 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.

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



3. Order of payment for	Issue Order of payment	P 160 per new		ELSA CORAZON A. CABATBAT
approval		tax declaration for issuance	5 minutes	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
	TOTAL:	Php 160.00	21 days & 1 hours	



## **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.

Office or Division	MUNICIPAL ASSESSOR'S OFFICE			
Classification	Simple			
Type of Transaction	G2C, G2G, G2B - G2C, G2G, G2B – Go Government to Business Establishme		zens, Government	to Government,
Who may avail	All	iii		
CHECKLIST OF REQUIREN		WHERE TO SEC	CURE	
	test Tax Clearance of the lot/lots $-1 \text{ copy}$	Office of the M	1unicipal Treasurer	
2. Special Power of Attorn of ID (if the requesting part	ey/Authorization Letter and Photocopy y is not the owner) –1 copy	Owner/Notaria Authorized per	al Public	
owner –1 copy	questing party is an heir of the declared	LCR/PSA		
5. Barangay clearance for	deceased declarant	Barangay		
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	110.00	20 minutes	EVA P. DE LEON Municipal Treasurer
	Ocular inspection for the No improvement request	100.00	1 day after the receipt of request	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
	TOTAL:	Php 210.00	1 day & 35 Minutes	



# 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.

Office or Division	MUNICIPAL ASSESSOR'S OFFICE			
Classification	Highly Technical			
Type of Transaction	G2C, G2G, G2B – G2C, G2G, G2B – Govern	ment to citizen	s, Government t	o Government,
	Government to Business Establishment			
Who may avail	All			
	CHECKLIST OF REQUIREMENTS		ECURE	
1. Letter Request –1 copy		Owner		
2. Approved Survey (for corre		Geodetic Eng	ineer	
	Contract (for correction of declared name)			
name) -1 copy	ed Persons (for correction of declared	Owner/Notar	ial Public	
5. Picture of lot (for reclassified		Owner		
6. Barangay Clearance $-1$ co		Barangay		
6. Latest Tax Clearance $-1$ co	ру	Office of the	Municipal Treas	urer
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit all required	Receive submitted documents for	None	5 minutes	DARIO JEFFREY CUYOS
documents to the receiving	review.			Admin Aide IV
clerk at the Assessor's Office				
	Instruct the client to wait for advice if	None	10 minutes	DARIO JEFFREY CUYOS
	documents submitted are complete and			Admin Aide IV
	in order.			
	Deview the exprestand decurrents if it is			
	Review the submitted documents if it is		<b>-</b> · ·	
	complete and in order.	None	5 minutes	DARIO JEFFREY CUYOS
				Admin Aide IV
2. Order of payment for	Issue Order of payment	P 160 per new	5 minutes	
inspection		tax		
		declaration		
		for approval		
3. Receive the claim slip to be	Prepare the Field Appraisal and		10 minutes	DARIO JEFFREY CUYOS
assigned by the receiving clerk				Administrative Aide IV
	Assigned the Property Identification	None	5 minutes	DARIO JEFFREY CUYOS
	Number (PIN)	None	Jinnaces	Administrative Aide IV
	Prepare the tax declaration.			
			10	
		None	10 minutes	ELSA CORAZON A. CABATBAT
				Municipal Assessor



	TOTAL:	Php 160.00	20 days and 1 hour	
building	declaration			
Approved Tax Declaration of	Release of the Owner's copy of tax			Administrative Aide IV
5. Receive the copy of the	Issue Notice of Assessment and Tax Bill	None	None	DARIO JEFFREY CUYOS
of release of tax declaration				
4. Wait for the scheduled date	NOTE	None	None	None
	News	News	News	Nere
	Submit the recommended Tax Declaration.		20 days	elsa corazon a. cabatbat Municipal Assessor
	Assessor for signature recommending for approval	None	10 minutes	
	Forward tax declaration to the Municipal	None	10 minutes	



# **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.

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