

MUNICIPAL ASSESSOR'S OFFICE

Contact #: 09155604140

Email Address: cabatbatelsacorazon@yahoo.com.ph



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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 REQUIREMENTS		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 Partition, etc.) –1 set		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 –1 copy		Bureau of Internal Revenue		
5. Registry of Deeds Registration –1 copy		Registry of Deeds		
6. Transfer Tax Receipt –1 copy		Provincial Assessor's Office/ Provincial Treasurer		
7. Current Tax Clearance –1 copy		Municipal Treasurer's Office		
8. Notarized Special Power of Attorney or Authorization for representative		Seller/Buyer/Notarial Public		
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	Releasing	None	5 Minutes	MARY ANN OMANDAC 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			
Classification	Highly Technical			
Type of Transaction	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. Building Plan –1 set		OBO		
3. Building Permit 1 set		OBO		
4. Consent and Authority (in case lot is not owned by the declarant)		OBO		
5. Tax declaration of lot –1 copy		Office of the Municipal Assessor		
6. Latest Tax Clearance –1 copy		Office of the Municipal Treasurer		
7. Acquisition Cost of Machinery		Owner		
7. Brand & Model, capacity/HP, condition when aquired		Owner/Client		
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	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 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



4. Wait for the scheduled date of release of tax declaration	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
	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
TOTAL:	Php 100.00	21 days and 1 hour		



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'S OFFICE			
Classification	Complex			
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. Photocopy of valid ID –1 copy		Owner		
2. Special Power of Attorney/Authorization Letter (in case of representative) –1 copy		Owner/Heir of Declarant		
3. Photocopy of ID –1 copy		Authorized person		
4. Birth certificate of claimant if the requesting party is an heir of the declared owner –1 copy		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 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	Release	None	5 minutes	MARY ANN OMANDAC Admin Aide I
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.

Office or Division	MUNICIPAL ASSESSOR'S OFFICE			
Classification	Highly Technical			
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. Original Certificate of Title/Certified copy of Title –1 set		Registry of Deeds		
2. Deed of Conveyance (Deed of Sale, Deed of donation, Deed of Transfer & waiver of rights, Deed of Partition, etc.) –1 set		Owner/Heir of Declarant		
3. Sketch Plan/ Approved Subdivision Plan – 2 copies –1 set		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) –1 set		Bureau of Internal Revenue		
6. Certificate of Full Payment (for DAR/CARP for titled lot) –1 set		Land Bank of the Philippines		
7. Xerox copy of Transfer tax Receipt 1 set		Provincial Assessor's Office/ Provincial Treasurer		
8. Latest Tax Clearance –1 copy		Office of the Municipal Treasurer		
9. Notarized Special Power of Attorney/Authorization (in case of representative)		Owner/Notarized Public		
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	
	Prepare the tax declaration recommended for approval	None	20 days	
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
TOTAL:		Php 160.00	20 days & 1 hour	



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 – 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. Original Certificate of Title/Certified copy of Title (if it is a Titled lot) –1 copy		Registry of Deeds		
3. Lot Status		CENRO		
4. Technical Description with Sketch –1 copy		DENR		
5. Land Status (Alienable and Disposable)		CENRO		
6. Affidavit of Ownership –1 copy		Owner/Notarial Public		
7. Affidavit of Adjoining Owner –1 copy		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		
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	P 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
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 – Government to citizens, Government to Government, Government to Business Establishment			
Who may avail	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Latest Tax receipt or latest Tax Clearance of the lot/lots –1 copy		Office of the Municipal Treasurer		
2. Special Power of Attorney/Authorization Letter and Photocopy of ID (if the requesting party is not the owner) –1 copy		Owner/Notarial Public Authorized person		
4. Birth certificate if the requesting party is an heir of the declared owner –1 copy		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 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
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 – 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. Approved Survey (for correction of area) –1 copy		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) –1 copy		Owner/Notarial Public		
5. Picture of lot (for reclassification)		Owner		
6. Barangay Clearance –1 copy		Barangay		
6. Latest Tax Clearance –1 copy		Office of the Municipal Treasurer		
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	P 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
TOTAL:		Php 160.00	20 days and 1 hour	



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 to the receiving clerk at the Assessor's Office	Receive and review if requirements are complete	None	5 minutes	Emma C. Condes Casual
TOTAL:		-	5 Minutes	