



MUNICIPAL ASSESSOR OFFICE

External Service





1. PROCESSING AND ISSUANCE OF TAX DECLARATION

Tax Declaration of real property is a technical real property assessment record containing all information pertaining real property (land, building, machinery, improvement) appraised and assessed accordingly based on the prevailing Approved Schedule of Market Values which is prepared, processed, approved and issued for taxation purposes only.

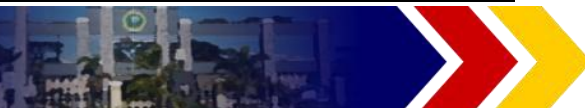
Office or Division:	Municipal Assessor's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	Any person, natural or juridical or their duly authorized representative, owning or administering real property may avail of this service			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
RPT Payment / Tax Declaration Fee			Provided by client	
If Authorized Representative, Authorization from the owner or SPA and Valid ID			Provided by client	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Inquire at the Municipal Assessor's Office and state purpose.	1. Entertain and interview client.	None	1 Minute	<i>Administrative Aide</i>
2 Present documents	2.1 Evaluate documents / requirements presented. Verify records thru PRPTS.	None	3 Minutes	<i>Municipal Assessor</i>
	2.2 Compute RPT Payment		5 Minutes	
	2.3 Prepare Tax Declaration.		2 Minutes	
2. Pay necessary fees and receive Official Receipt	2. Receive payment and issue Official Receipt	P 80.00	5 Minutes	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>
3. Present Official Receipt	3.1 Validate / approve Tax Declaration	None	1 Minutes	<i>Municipal Assessor</i>
	3.2 Release Approved Tax Declaration	None	1 Minute	<i>Administrative Aide</i>
TOTAL:		P 80.00	18 Minutes	



2. DECLARATION / RECLASSIFICATION / TRANSFER OF OWNERSHIP OF REAL PROPERTY/IES (LAND, BUILDING AND IMPROVEMENTS)

Simple transfer of ownership from the previous owner to the new owner. New Tax Declaration can be used for any legal transaction, for loan purposes or for reference of the new owner. Reclassifying land use will determine the level of taxation that the government has to impose. Thus, the process entails strict scrutiny and determination of the land to be reclassified.

Office or Division:	Municipal Assessor's Office	
Classification:	Complex	
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business	
Who may avail:	Any person, natural or juridical or their duly authorized representative, owning or administering real property may avail of this service	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Form 15-1		Municipal Assessor's Office
A. For Declaration of Land: 1 Photocopy of Land title (subject for verification to the owner's original copy) 1 Photocopy Approved Subdivision Plan (if land is subdivided) Transfer Tax Transfer Fee Certificate of Authorizing Registration (CAR) from		Provided by the client Provided by the client Office of the Provincial Assessor Provincial Treasury Office Bureau of Internal Revenue
B. For newly discovered building & Improvements: Approved Building Plan Building Permit (if applicable) Pictures Sinumpaang Salaysay Community Tax Certificate		Registered Architect / Civil Engineer Municipal Engineering Office Provided by the client Provided by the client Municipal Treasury Office
C. Reclassification: Letter request of declarant Certification from MARO and DA Inspection Report Vicinity Map 1 Photocopy of the Land Resolution from SB (if land is above 1000 sq.m.)		Provided by the client DAR and DA Municipal Assessor's Office Provided by the client Provided by the client Sangguniang Bayan
D. Transfer of Ownership (Building & Improvement): Tax payment Transfer Tax		Bureau of Internal Revenue Office of the Provincial Assessor





Certificate of Authorizing Registration (CAR) 1 Photocopy of Deed of Sale / Donation		Bureau of Internal Revenue Provided by the client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.1 Inquire at the Municipal Assessor's Office and state purpose.	1.1 Verify records thru PRPTS / Base Map	None	5 Minutes	<i>Administrative Aide / Municipal Assessor</i>
1.2 Present documents	1.2 Evaluate documents presented	None	5 Minutes	<i>Administrative Aide / Municipal Assessor</i>
	1.3 Assigning/Retiring of PIN sketching on the Base Map / Section Index Map	None	3 Minutes	<i>Administrative Aide / Municipal Assessor</i>
	1.4 Encode Tax Declaration & FAAS	None	2 Minutes	<i>Administrative Aide</i>
2. Pay necessary fees and receive Official Receipt	2. Receive payment and issue Official Receipt	Refer to schedule of fees	5 Minutes	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>
3 Present Official Receipt	3.1 Approval of Tax Declaration subject for approval & numbering by the Provincial Assessor's Office	None	5 Days	<i>Municipal Assessor</i>
4. Claim Tax Declaration	4. Release owner's copy of Tax Declaration	None	2 Minutes	<i>Administrative Aide</i>
TOTAL:		Refer to schedule of fees	5 Days and 22 Minutes	

FEES TO BE PAID			
Inspection Fee:			
500 sqm & below	P 400.00	Transfer Fee	P 50.00
510 sqm to 1,000 sqm	560.00		
1,001 sqm to 2,000 sqm	720.00	Reclassification Fee:	
2,001 sqm to 5,000 sqm	880.00	10,000 sqm and below	P 50.00/sqm
5,001 sqm to 1 ha.	1,280.00	More than 10,000	60.00/sqm
More than 1ha.	1,760.00		





3. ISSUANCE OF DIFFERENT CERTIFICATIONS (NO IMPROVEMENT, NON-PROPERTY HOLDINGS, TOTAL LANDHOLDINGS)

Issuance of certificates for any legal/official use. The client has to declare her/his intent and purpose of the certification needed.

Office or Division:	Municipal Assessor's Office			
Classification:	Complex			
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business			
Who may avail:	Taxpayers / Declarants / Requesting Party			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1 Photocopy of Land Tax Receipt or Tax Clearance		To be provided by client		
if representative, Valid ID and Authorization letter		Owner of the title		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.1 Inquire at the Municipal Assessor's Office and state purpose	1.1 Verify records thru PRPTS / Base Map	None	3 Minutes	<i>Municipal Assessor</i>
1.2 Present documents.	1.2 Evaluate documents presented.	None	2 Minutes	<i>Administrative Aide</i>
1.3 Fill up request form completely.	1.3 Encode / Prepare certification	None	5 Minutes	<i>Administrative Aide</i>
2. Pay necessary fees and receive Official Receipt	2. Receive payment and issue Official Receipt	Refer to schedule of fees	5 Minutes	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>
3 Present Official Receipt	3. Verify / Approve Certification	None	1 Minute	<i>Municipal Assessor</i>
4. Claim Tax Declaration	4. Release owner's copy of Tax Declaration	None	1 Minute	<i>Administrative Aide</i>
TOTAL:		Refer to schedule of fees	17 Minutes	

FEES TO BE PAID	
No Improvement	P 240.00
Certification Fee	80.00
Verification of RPU / Tax Map	50.00
Inspection Fee	80.00

