



MUNICIPAL ASSESSOR'S OFFICE

Frontline Services



Service 1. Issuance of Certified True Copy / Machine Copy of Tax Declaration of Real Property

Issuance of Certified True Copy / Machine Copy (updated and / or the previous general revision) of tax declaration where it contains the Market Value and Assessed Value of Real Property (*Land, Building and Machinery*).

Office or Division:	Office of the Municipal Assessor	
Classification:	Simple	
Type of Transaction:	G2C - Government to Citizens, G2G - Government to Government	
Who may avail:	Property Owners/Authorized Representative	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. VALID ID A. Valid Identity Document (ID) of the document owner (1 photocopy) B. Valid Identity Document (ID) of authorized representative (1 photocopy)		Non-Government Organizations, Private entities, Schools / Government Agencies Property / Document Owner Non-Government Organizations / Private Entities / Schools / Government Agencies
2. Authorization Letter/ Special Power of Attorney / Deed of Sale or Adjudication / Tax Receipt / Land Title Reminder: For Authorization Letter / Special Power of Attorney received from abroad, document owner should provide a scanned / photocopy of Passport as Valid ID		Property / Document Owner, Registry of Deeds, Notary Public

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the Issuance of Tax Declaration	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit requirements for the issuance of tax declaration	2. Check and verify requirements	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Issue payment slip	None	3 minutes	LAOO /Assessment Clerk / Bookbinder –



				Office of the Municipal Assessor
3. Pay the corresponding fee at the Municipal Treasurer's Office then return to the Municipal Assessor's Office and present the Official Receipt	4. Ask for the Official Receipt, stamp received the O.R., generate and print tax declaration from electronic data (ETRACS), then forward to the Municipal Assessor for signature	Php100.00	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	5. Review and sign the document	None	5 minutes	LAOO / Municipal Assessor - Office of the Municipal Assessor
4. Receive the document requested	6. Record in the logbook, dry seal and release document	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
TOTAL:		Php100.00	29 minutes	



Service 2. Issuance of Certification on Assessment Records

Issuance of certification of property with or with no improvement and other certifications such as Certificate of No Property, Aggregate Landholdings, Market Value Imposed and Existing Roads base on the office records.

Office or Division:	Office of the Municipal Assessor	
Classification:	Simple	
Type of Transaction:	G2C - Government to Citizens, G2G - Government to Government	
Who may avail:	Property Owners/Authorized Representative	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. VALID ID		
A. Valid Identity Document (ID) of the document owner (1 photocopy)		Non-Government Organizations, Private entities, Schools / Government Agencies
B. Valid Identity Document (ID) of authorized representative (1 photocopy)		Property / Document Owner Non-Government Organizations / Private Entities / Schools / Government Agencies
2. Authorization Letter/ Special Power of Attorney / Deed of Sale or Adjudication / Tax Receipt / Land Title		Property / Document Owner, Registry of Deeds, Notary Public
Reminder: For Authorization Letter / Special Power of Attorney received from abroad, document owner should provide a scanned / photocopy of Passport as Valid ID		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the issuance of certification needed	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit requirements for the issuance of certification	2. Check and verify requirements	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Issue payment slip	None	3 minutes	Assessment Clerk / Bookbinder – Office of the Municipal Assessor



3. Pay the corresponding fee at the Municipal Treasurer's Office then return to the Municipal Assessor's Office and present the Official Receipt	4. Ask for the Official Receipt, stamp received the O.R., encode or generate the certification from electronic data (ETRACS), then print and forward to the Municipal Assessor for signature	Php100.00	15 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	5. Review and sign the document	None	3 minutes	LAOO / Municipal Assessor - Office of the Municipal Assessor
4 Receive the certification requested	6. Record in the logbook, dry seal and release the document	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
TOTAL:		Php100.00	32 minutes	



Service 3. Issuance of Sketch / Lot Plan

The Municipal Assessor's Office issues Sketch Plan or Lot Plan based on the office records as per client or owner's request for whatever legal purposes it may serve him/her.

Office or Division:	Office of the Municipal Assessor		
Classification:	Simple		
Type of Transaction:	G2C - Government to Citizens, G2G - Government to Government		
Who may avail:	Property Owner / Authorized Representative		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
1. VALID ID			
A. Valid Identity Document (ID) of the document owner (1 photocopy)		Non-Government Organizations, Private entities, Schools / Government Agencies	
B. Valid Identity Document (ID) of authorized representative (1 photocopy)		Property / Document Owner Non-Government Organizations / Private Entities / Schools / Government Agencies	
2. Authorization Letter/ Special Power of Attorney/Deed of Sale or Adjudication/Tax Receipt/Land Title		Property/Document Owner, Registry of Deeds, Notary Public	
Reminder: For Authorization Letter/Special Power of Attorney received from abroad, document owner should provide a scanned/photocopy of Passport as Valid ID			

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the issuance of Sketch / Lot Plan	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit requirements for the issuance of Sketch / Lot Plan	2. Check and verify requirements	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Verify the electronic data for Property Index Number (PIN) and check the tax map if sketch plan is available;	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor



	4. If available, issue payment slip	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
3. Pay the corresponding fee at the Municipal Treasurer’s Office then return to the Municipal Assessor’s Office and present the Official Receipt	5. Ask for the Official Receipt, stamp received the O.R., then photocopy the lot plan if only machine copy is needed; If drawing is needed; Draw Sketch Plan and type certification of the Sketch Plan and forward to the Municipal Assessor for signature	Php100.00	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
			40 minutes	Draftsman - Office of the Municipal Assessor
	6. Review and sign the document	None	3 minutes	LAOO / Municipal Assessor - Office of the Municipal Assessor
4. Receive the sketch / lot plan requested	7. Record in the log book, dry seal and release the document	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	TOTAL:	Php100.00	25 minutes if electronic data, 1 hour if manually sketched	



Service 4. Transfer of Ownership of Property in the Tax Declaration

The Municipal Assessor's Office was authorized to transfer ownership of the Tax Declaration based on the Land Title and other legal documents such as Deed of Sale and Deed of Adjudication certifying ownership over the real property.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizens, G2G - Government to Government
Who may avail:	Property Owner / Authorized Representative
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Land Title of the new owner Or Deed of Sale or Deed of Adjudication or any legal documents stating the name of the new owner to be transferred. (2 photocopies)	Registry of Deeds, DENR Land Owner
2. Official Tax Receipt fully paid for the current year or Tax Clearance (2 photocopies)	Municipal Treasurer's Office
3. Transfer Tax Receipt (2 photocopies)	Provincial Treasurer's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the transfer of ownership of tax declaration	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit the requirements	2. Verify requirements and pull out and check the tax declaration to be processed <i>Note: Transfer tax should be paid at the Provincial Treasurer's Office (Transfer tax : 45% of 1% of the Sale or Market Value whichever is higher)</i>	None	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Interview the client regarding the property to be transferred and prepare the Field Appraisal and Assessment Sheet (FAAS) of	None	20 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor



	the property concerned and submit to the Municipal Assessor for the approval.			
	4. Check and verify computation of assessment and approve the FAAS and return to the staff	None	5 minutes	Municipal Assessor - Office of the Municipal Assessor
	5. Encode the data of the property to be transferred in ETRACS and submit it to the Municipal Assessor's account for approval	None	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	6. Review and approve the new Tax Declaration (TD) in the electronic data (ETRACS)	None	10 minutes	Municipal Assessor - Office of the Municipal Assessor
	7. Cancel the old record in the Journal of Cancelled Assessment (JCA), and record the new TD in the Assessment Roll (AR) and Record of Assessment (ROA), Tax Mapping Control Roll (TMCR), and Ownership Record Form (ORF)	None	1 hour	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	8. Issue payment slip for the owner's copy of the Tax Declaration of the newly transferred property	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor



<p>4. Pay the corresponding fee at Municipal Treasurer's Office then return to the Municipal Assessor's Office and present Official Receipt</p>	<p>9. Generate and print the new tax declaration of transferred property together with its Notice of Assessment (NOA) from electronic data (ETRACS), then forward to the Municipal Assessor for signature</p> <p>Note: <i>Provide copy for the Provincial Assessor of the newly transferred Tax Declaration and its supporting documents for updating</i></p>	<p>Php 100.00</p>	<p>5 minutes</p>	<p>LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor</p>
	<p>10. Sign the documents</p>	<p>None</p>	<p>3 minutes</p>	<p>Municipal Assessor - Office of the Municipal Assessor</p>
<p>5. Receive the document requested</p>	<p>11. Record in the logbook, dry seal and release the documents</p>	<p>None</p>	<p>5 minutes</p>	<p>LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor</p>
TOTAL:		Php100.00	2 hours and 16 minutes	



Service 5. Area Correction of Real Property in the Tax Declaration

Area correction is performed when there is a discrepancy in the declared area of the Land property in the tax declaration and in the title or lot data of the property. The area of the property in the title / lot data will prevail.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Property Owner / Authorized Representative
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Land Title or Lot Data (2 photocopies)	Registry of Deeds, DENR
2. Official Tax Receipt fully paid for the current year or Tax Clearance (2 photocopies)	Municipal Treasurer's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for area correction of the real property	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit the requirements	2. Verify requirements and pull out and check the tax declaration of the property to be processed, then interview the client of the actual improvement of the property	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Prepare Field Appraisal and Assessment Sheet (FAAS) then compute for the assessment and appraisal of the re-assessed property and forward to the Municipal Assessor for approval	None	20 minutes	LAOO/ Assessment Clerk/ Draftsman – Office of the Municipal Assessor
	4. Check the entries and computation, then approve and return to the staff for encoding	None	5 minutes	Municipal assessor - Office of the Municipal Assessor



	5. Encode/Modify the tax declaration of the property to be corrected in the ETRACS and submit to the Municipal Assessor's account for approval	None	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	6. Review and approve the Tax Declaration in ETRACS	None	5 minutes	Municipal Assessor - Office of the Municipal Assessor
	7. Cancel the old record in the Journal of Cancelled Assessment (JCA), and record the new TD in the Assessment Roll (AR), Record of Assessment (ROA), Tax Mapping Control Roll (TMCR), and Ownership Record Form (ORF)	None	1 hour	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	8. Issue payment slip for the owner's copy of tax declaration of newly corrected property.	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
3. Pay the corresponding fee at Municipal Treasurer's Office then return to the Municipal Assessor's Office and present Official Receipt	9. Generate and print the new tax declaration of corrected property together with its Notice of Assessment (NOA) from electronic data (ETRACS), then forward to the Municipal Assessor for signature	Php 100.00	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	10. Sign the documents	None	3 minutes	Municipal Assessor - Office of the Municipal Assessor



4. Receive the documents	11. Record in the logbook dry seal and release the document	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	TOTAL:	Php100.00	2 hours & 4 minutes	



Service 6. Consolidation / Subdivision of Lot in the Tax Declaration

Based on the approved Subdivision and/or Consolidation Plan submitted and requested by the client or owner of the property, the Municipal Assessor's Office will conduct field ocular inspection/assessment in the actual location of the property.

Office or Division:	Office of the Municipal Assessor		
Classification:	Complex		
Type of Transaction:	G2C - Government to Citizen		
Who may avail:	Property Owner / Authorized Representative		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
1. Approved Consolidation / Subdivision Plan (2 Photocopies)		Geodetic Engineer	
2. Land Title (2 Photocopies)		Registry of Deeds, DENR	
3. Subdivision Agreement or other supporting Legal Documents (2 Photocopies)		Document owner, Registry of deeds	
4. Tax Receipt fully paid for the current year / Tax Clearance (2 Photocopies)		Municipal Treasurer's Office	
5. Transfer Tax Receipt (2 Photocopies)		Provincial Treasurer's Office	
6. Written request for ocular Inspection		Property Owner/Authorized Representative	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the consolidation / subdivision of lot in the tax declaration	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit the requirements needed	2. Verify requirements and pull out and check the tax declaration to be processed <i>Note: Transfer tax should be paid at the Provincial Treasurer's Office (Transfer tax : 45% of 1% of the Sale or Market Value whichever is higher)</i>	None	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Refer to the Municipal Assessor for the schedule of ocular inspection	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor



4. Accompany the Assessor's Workforce to the location of the property to be assessed	6. Conduct field ocular inspection to the actual location of the property	None	1 day	Municipal Assessor, LAOO, Draftsman– Office of the Municipal Assessor
	7. Prepare Field Appraisal and Assessment Sheet (FAAS), then compute for the assessment and appraisal of the consolidated / subdivided lots and forward to the Municipal Assessor for the recommending approval	None	2 days <i>(depending on the number of parcels of the consolidated/subdivided lots)</i>	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	8. Check the entries and computation of the assessment and appraisal then approve the FAAS	None	4 hours <i>(depending on the number of parcels of the consolidated /subdivided lots)</i>	Municipal Assessor - Office of the Municipal Assessor
	9. Encode and print Tax Declarations of consolidated / subdivided lots in ETRACS	None	4 hours	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	10. Check entries in the tax declaration and affix initial in the TD ready for submission at the Provincial Assessor's Office	None	2 hours	Municipal Assessor - Office of the Municipal Assessor
	11. Submit the prepared tax declaration to the Provincial Assessor's Office for the final approval of the Provincial Assessor and for updating and filing of PAO's copy; and return the documents to the Municipal Assessor's Office	None	3 days	Municipal Assessor - Office of the Municipal Assessor



	12. Cancel the old record in the Journal of Cancelled Assessment (JCA), and record the new TDs in the Assessment Roll (AR), Record of Assessment (ROA), Tax Mapping Control Roll (TMCR), Ownership Record Form (ORF), and Lot Index	None	5 hours	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	13. Inform the client of the approved transaction and issue payment slip for the owner's copy of tax declaration of the subdivided/consolidated property.	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
5. Pay the corresponding fee at the Municipal Treasurer's Office then return to the Municipal Assessor's Office and present the Official Receipt	14. Generate and print the new tax declarations of the subdivided /consolidated properties together with its Notice of Assessment (NOA) from electronic data (ETRACS), then forward to the Municipal Assessor for signature	Php 100.00 <i>(Per Tax Declaration)</i>	15 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	15. Sign the documents	None	10 minutes	Municipal Assessor - Office of the Municipal Assessor
6. Receive the documents requested	16. Record, dry seal and release the document	None	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	TOTAL:	Php100.00 <i>(per Tax Declaration)</i>	6 days, 15 hours & 56 minutes	

NOTE:

- 1-5 FAAS will take 2 days of appraisal and assessment
- 6-10 FAAS will take 4 days of appraisal and assessment
- More than 10 FAAS will take 5 days of appraisal and assessment



Service 7. Re-assessment of Real Property in the Tax Declaration

If the property owner or authorized representative will request for the re-assessment of the property, the Municipal Assessor's office workforce will conduct field ocular inspection to assess the actual improvements of the said property where it was located.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizens, G2G - Government to Government
Who may avail:	Property Owner / Authorized Representative
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Tax Receipt fully paid for the current year / Tax Clearance (2 photocopies)	Municipal Treasurer's Office
2. Land Title and/or other legal documents (2 photocopies) (optional)	Registry of Deeds, DENR
3. Written request for ocular inspection	Property Owner or Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the re-assessment of the real property	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit / comply the requirements	3. Check / verify requirements and pull-out tax declaration to be processed, and then interview the client. <i>If information is sufficient and reliable, prepare FAAS; if not, set schedule for ocular inspection.</i>	None	15 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Refer to the Municipal Assessor for the schedule of ocular inspection	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
3. Accompany the Assessor's Workforce to the location of the property to be re-assessed	4. Conduct field ocular inspection	None	1 day	Municipal Assessor, LAOO, Draftsman– Office of the Municipal Assessor



	5. Prepare Field Appraisal and Assessment Sheet (FAAS), then compute for the assessment and appraisal of the reassessed property and forward to the Municipal Assessor	None	40 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	6. Check the entries and computation of the assessment and appraisal then approve the FAAS	None	20 minutes	Municipal Assessor - Office of the Municipal Assessor
	7. Encode the Tax Declaration of re-assessed property in the ETRACS and submit to the Municipal Assessor's account for approval	None	20 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	8. Check and approve the tax declaration in the ETRACS	None	10 minutes	Municipal Assessor - Office of the Municipal Assessor
	9. Cancel the old TD in the Journal of Cancelled Assessment (JCA), and record the new TD in the Assessment Roll (AR), Record of Assessment (ROA), Tax Mapping Control Roll (TMCR), and Ownership Record Form (ORF)	None	1 hour	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	10. Inform the client of the approved transaction and issue payment slip for the owner's copy of tax declaration of the re-assessed property.	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
4. Pay the corresponding fee at the Municipal Treasurer's Office	10. Generate and print the new tax declarations of the re-assessed	Php100.00	5 minutes	LAOO /Assessment Clerk / Bookbinder –



then return to the Municipal Assessor's Office and present the Official Receipt	property together with its Notice of Assessment (NOA) from electronic data (ETRACS), then forward to the Municipal Assessor for signature			Office of the Municipal Assessor
	12. Sign the documents	None	3 minutes	Municipal Assessor - Office of the Municipal Assessor
5. Receive the document requested	13. Record, dry seal and release the document	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	TOTAL:	Php100.00 <i>(per Tax Declaration)</i>	1 day, 3 hours & 31 minutes	



Service 8. Reclassification of Real Property in the Tax Declaration

If the property owner will request for the reclassification of the property, the Municipal Assessor's Office workforce will conduct field ocular inspection to assess the actual improvements of the said property to be reclassified.

Office or Division:	Office of the Municipal Assessor
Classification:	Complex
Type of Transaction:	G2C - Government to Citizens
Who may avail:	Property Owner / Authorized Representative
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Tax Receipt fully paid for the current year / Tax Clearance (2 photocopies)	Municipal Treasurer's Office
2. Land Title and/or other supporting Legal documents (2 photocopies) <i>(optional)</i>	Registry of Deeds, DENR
4. Resolution of land re-classification	Office of the Sangguniang Bayan
3. Written request for ocular inspection	Owner or Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the reclassification of the real property	1. Log in client in the Client's Log Book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
2. Submit / comply the requirements	2. Check / verify requirements and pull-out tax declaration to be processed, and then interview the client. <i>If information is sufficient and reliable, prepare FAAS; if not, set schedule for ocular inspection.</i>	None	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	3. Refer to the Municipal Assessor for the schedule of ocular inspection	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
3. Accompany the Assessor's Workforce to the location of the property to be reclassified	4. Conduct field ocular inspection of the property to be re-classified	None	1 day	Municipal Assessor, LAOO and Draftsman – Office of the Municipal Assessor



	5. Prepare Field Appraisal and Assessment Sheet (FAAS), then compute for the assessment and appraisal of the re-classified property and forward to the Municipal Assessor for the recommending approval	None	40 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	6. Check the entries and computation, then approve the FAAS and return to the staff for encoding.	None	20 minutes	Municipal Assessor - Office of the Municipal Assessor
	7. Encode the Tax Declaration of reclassified property in the ETRACS and print the prepared tax declaration	None	20 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	8. Check and affix initial to the tax declaration	None	10 minutes	Municipal Assessor - Office of the Municipal Assessor
	9. Submit the prepared tax declaration to the Provincial Assessor's Office for final approval, updating and filing of PAO's copy and return the documents to the Municipal Assessor's Office	None	3 days	Municipal Assessor - Office of the Municipal Assessor
	10. Cancel the old TD in the Journal of Cancelled Assessment (JCA), and record the new TD in the Assessment Roll (AR), Record of Assessment (ROA), Tax Mapping Control Roll (TMCR), and Ownership Record Form (ORF	None	1 hour	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal



4. Pay the corresponding fee at the Municipal Treasurer's Office then return to the Municipal Assessor's Office and present the Official Receipt	11. Inform the client of the approved transaction and issue payment slip for the owner's copy of tax declaration of the re-classified property.	Php 100.00	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	10. Generate and print the new tax declarations of the re-classified property together with its Notice of Assessment (NOA) from electronic data (ETRACS), then forward to the Municipal Assessor for signature		10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	13. Sign the documents	None	3 minutes	Municipal Assessor - Office of the Municipal Assessor
5. Receive the documents	14. Record in the log book, dry seal and release the documents	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	TOTAL:	Php100.00 <i>(per Tax Declaration)</i>	4 days, 3 hours & 9 minutes	



Service 9. Appraisal and Assessment of Newly Discovered Land

Land property whether taxable or exempted shall be assessed and appraised at the current market value imposed prevailing in the locality where the property is located.

Office or Division:	Office of the Municipal Assessor		
Classification:	Complex		
Type of Transaction:	G2C - Government to Citizens		
Who may avail:	All		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
1. Survey Plan and Lot Data	Geodetic Engineer / DENR		
2. Certification stating that the land is within alienable and disposable area	DENR		
3. Affidavit of Ownership and/or Sworn Statement declaring the Market Value of Real Property filed by the owner or administrator	Property Owner / Authorized Representative /Notary Public		
4. Certification from the Barangay Captain that the declarant is the present possessor and occupant of the land and the certification of the adjoining owners duly sworn to by the Barangay Captain and/or of the Municipal Mayor	Barangay Captain / Office of the Municipal Mayor		
5. Written request for ocular inspection	Property Owner /Authorized Representative		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the appraisal and assessment of newly discovered land	1. Log in client in the Client's Logbook	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
2. Submit / comply the requirements	2. Receive and verify requirements	None	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	3. Check to the Municipal Assessor for the schedule of ocular inspection	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
3. Accompany the Assessor's Office workforce to the location of the property	4. Conduct ocular inspection for the actual improvements of the Land subject for appraisal and assessment	none	1 day	Municipal Assessor, LAOO and Draftsman - Office of the Municipal Assessor



	5. Record data to the FAAS Form and compute for the Market Value and Assess Value then assign Property Index Number (PIN) and Assessment of Real Property Number (ARP No.) / Tax Declaration Number (TD No.)	none	1 hour	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	6. Check the entries and computation, then approve the FAAS and return to the staff for encoding	None	30 minutes	Municipal Assessor - Office of the Municipal Assessor
	7. Encode appraisal and assessment on electronic data (ETRACS), generate and print tax declaration report Duplicate copy <i>(Municipal and Provincial copy)</i>	None	20 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	8. Submit the prepared tax declaration to the Provincial Assessor's Office for final approval, updating and filing of PAO's copy and return the documents to the Municipal Assessor's Office	None	3 days	Municipal Assessor - Office of the Municipal Assessor
	9. Record data in the Assessment Roll (AR), Roll of the Assessment (ROA), Tax Mapping Control Roll (TMCR), and Ownership Record Form (ORF)	None	30 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
4. Pay the corresponding fee at Municipal Treasurer's Office, return to the Office of the Municipal Assessor and present Official Receipt	10. Inform the client of the approved transaction and issue payment slip for the owner's copy of tax declaration of the newly assessed property.	Php100.00	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	11. Generate and print the tax declarations of the newly		5 minutes	LAOO /Assessment Clerk /



	assessed property together with its Notice of Assessment (NOA) from electronic data (ETRACS), then forward to the Municipal Assessor for signature			Bookbinder – Office of the Municipal
	12. Sign the documents	none	3 minutes	Municipal Assessor - Office of the Municipal Assessor
5. Receive the documents	13. Record in the logbook, dry seal, and release the documents	none	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
TOTAL:		Php100.00 <i>(per Tax Declaration)</i>	4 days, 2 hours & 54 minutes	

Note:

- *Processing of 1 to 5 FAAS will take 2 days*
- *Processing of 6-10 FAAS will take 4 days*
- *Processing of more 10 FAAS will take 5 or more days*



Service 10. Appraisal and Assessment of Newly Discovered Building or Machinery

All Real Properties including buildings and machineries whether taxable or exempted shall be assessed and appraised at the current market value imposed prevailing in the locality where the property is located.

Office or Division:	Office of the Municipal Assessor
Classification:	Complex
Type of Transaction:	G2C - Government to Citizens
Who may avail:	All
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Approved Building Plan (for building)	Property Owner
2. Purchase receipt of Machinery & Specification (Machinery)	Property Owner
14. Written request for ocular inspection (if based on property owner / authorized representative request)	Property Owner /Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in at the Client's Log Book of the Municipal Assessor's Office and request for the appraisal and assessment of new building or machinery	1. Log in client in the Client's Log book	None	3 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
2. Submit / comply the requirements	2. Receive and verify requirements	None	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal
	3. Refer to the Municipal Assessor for the schedule of ocular inspection	None	3 minutes	
3. Accompany the Assessor's Office workforce to the location of the property	4. Conduct ocular inspection of Newly discovered building or machinery	none	1 day	Municipal Assessor, LAOO, Draftsman- Office of the Municipal Assessor
	5. Record data to the FAAS Form and compute for the Market Value and Assess Value then assign Property Index Number (PIN) and Assessment of Real Property Number (ARP No.)	none	1 hour	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal



	/ Tax Declaration Number (TD No.)			
	6. Check the entries and computation, then approve the FAAS and return to the staff for encoding	None	30 minutes	Municipal Assessor - Office of the Municipal Assessor
	7. Encode appraisal and assessment on electronic data (ETRACS), then generate and print tax declaration report Duplicate copy <i>(Municipal and Provincial copy)</i>	None	20 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	8. Submit the prepared tax declaration to the Provincial Assessor's Office for final approval, updating and filing of PAO's copy and return the documents to the Municipal Assessor's Office	None	3 days	Municipal Assessor - Office of the Municipal Assessor
	9. Record data in the Assessment Roll (AR), Roll of the Assessment (ROA) and Ownership Record Form (ORF)	None	30 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor



4. Pay the corresponding fee at Municipal Treasurer's Office, return to the Office of the Municipal Assessor and present Official Receipt	10. Inform the client of the approved transaction and issue payment slip for the owner's copy of tax declaration of the newly assessed property.	Php100.00	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	11. Generate and print the tax declarations of the newly assessed property together with its Notice of Assessment (NOA) from electronic data (ETRACS), then forward to the Municipal Assessor for signature	none	10 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
	12. Sign the documents	none	3 minutes	Municipal Assessor - Office of the Municipal Assessor
5. Receive the documents	13. Record in the logbook, dry seal and release the documents	none	5 minutes	LAOO /Assessment Clerk / Bookbinder – Office of the Municipal Assessor
		Php100.00 <i>(per Tax Declaration)</i>	4 days, 2 hours & 54 minutes	

Note:

1. Processing of 1 to 5 FAAS will take 2 days
2. Processing of 6-10 FAAS will take 4 days
3. Processing of more 10 FAAS will take 5 or more days.

Note:

- ❖ All transactions or services rendered under normal condition.