OFFICE OF THE MUNICIPAL ASSESSOR

Simple Transfer of Ownership on Tax Declarations

ABOUT THE SERVICE:

The Owner's Copy of updated Tax Declaration is secured upon transfer of ownership of real property from the previous to the new owner.

This is done to update the records of the Municipal Government and to transfer real property taxation to the new owner.

REQUIREMENTS:

- 1. Deed of Conveyance (sale, inheritance, donation, etc.)
- 2. Certificate of Real Property Tax Payment
- 3. Transfer Tax Receipt
- 4. Clearance from the Bureau of Internal Revenue (BIR), especially regarding payment of Capital Gains Tax
- 5. Photocopy of Title (if titled)
- 6. Clearance from the Department of Agrarian Reform (optional)
- 7. Processing Fee

PROCESSING FEE: P60.00

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
 Approach/Inform concerned staff and request for the service. Record the request on the appropriate logbook. Submit required documents for 	3 minutes	 DOLORES R. DE JESUS Assessment Clerk II Poblacion, Del Rosario, Balut I, Landing, Burgos, Panilao, Rizal
evaluation.	3 minutes	TERESA S. CAZEÑAS Assessment. Clerk I • Wakas South, Diwa, Bagumbayan, Liyang, Sta. Rosa MA. LUISA Q. VILLAFLOR Bookbinder II • Wakas North, Wawa, Alauli, Bantan Munti, Pantingan, Nagwaling, Balut II
FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
3. Advise client to proceed to		Any MTO collector

Municipal Treasurer's Office for payment. Issue Official Receipt.	5 minutes	at Window 4 (Business One-Stop Shop)
 Return to the Municipal Assessor's Office and present the OR to the staff. 	2 minutes	DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS
		Assessment. Clerk I MA. LUISA Q. VILLAFLOR
		Bookbinder II
 Prepare updated Tax Declaration, Property Record Form (PRF) and Tax 	5 minutes	DOLORES R. DE JESUS Assessment Clerk II
Declaration (TD). (Done while the client is paying the fee at the Treasurer's Office)		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
Review the updated Tax Declaration	2 minutes	JOSIE O. DELA PEÑA Municipal Assessor
 Approve and sign the Tax Declaration 	2 minutes	
 Number the Tax Declaration and issue Owner's Copy to client. 	5 minutes	DOLORES R. DE JESUS Assessment Clerk II
		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II

Cancellation, Revision or Correction of Assessments

ABOUT THE SERVICE:

Clients come to the office to request for cancellation, adjustment or correction of their real property assessment.

The Municipal Assessor's assessment record is used by the Land Tax Division of the Municipal Treasurer's Office in computing the annual tax to be paid by the owners of land and buildings.

REQUIREMENTS:

- 1. Letter-request for cancellation, revision, or correction of assessment
- Certificate of Real Property Tax Payment (if taxable)
 Barangay Certification (demolition of building)
- 4. Site/Ocular inspection (optional)

FEES: None

Follow These Steps	IT WILL TAKE YOU	PLEASE APPROACH
 Approach/Inform concerned staff and request for the service. Record the request on the appropriate logbook. 	3 minutes	 DOLORES R. DE JESUS Assessment Clerk II Poblacion, Del Rosario, Balut I, Landing, Burgos, Panilao, Rizal
 Submit required documents for evaluation. Inform the Municipal Assessor of the evaluation. 	5 minutes	TERESA S. CAZEÑAS Assessment. Clerk I • Wakas South, Diwa, Bagumbayan, Liyang, Sta. Rosa MA. LUISA Q. VILLAFLOR Bookbinder II • Wakas North, Wawa, Alauli, Bantan Munti, Pantingan, Nagwaling, Balut II
3. Conduct site/ocular inspection (optional)	3 hours	JOSIE O. DELA PEÑA Municipal Assessor DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS Assessment. Clerk I MA. LUISA Q. VILLAFLOR Bookbinder II
4. Inform the client of the result of site inspection.	10 minutes	JOSIE O. DELA PEÑA Municipal Assessor
 If demolition of the building is necessary, prepare the Demolition Report. 	10 minutes	

6. Check last assessment and apply the corresponding reassessment (to consider depreciation) and update the tax declaration.	30 minutes	
Issue the Owner's Copy of the updated tax declaration to the client. Within the authority of the Municipal Assessor:		JOSIE O. DELA PEÑA Municipal Assessor DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS
a. Change of ownership – only for		Assessment. Clerk I
simple transfer (change of name and title number) b. Reassessment of: • residential buildings – not to exceed P300,000.00 market value • commercial, industrial, agricultural buildings – not to exceed P500,000.00 market value • machinery – not to exceed P500,000.00 market value • plants and trees – not to exceed P100,000.00		MA. LUISA Q. VILLAFLOR Bookbinder II
7. If the reassessment is beyond the authority of the Municipal Assessor, endorse/forward the updated tax declaration to the Provincial Assessor's Office for approval	10 minutes	JOSIE O. DELA PEÑA Municipal Assessor DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS Assessment. Clerk I MA. LUISA Q. VILLAFLOR Bookbinder II

Certified True Copy of Tax Declarations

ABOUT THE SERVICE:

The tax declaration (TD) serves as the municipality's permanent record for every real property unit (land or building).

A certified true copy or certifications of non-improvements thereon may be requested from the Municipal Assessor's Office.

REQUIREMENTS: No requirements

FEES: Secretary's Fee P60.00

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
 Approach/Inform concerned staff and request for the service. Record the request on the appropriate logbook. 	2 minutes	 DOLORES R. DE JESUS Assessment Clerk II Poblacion, Del Rosario, Balut I, Landing, Burgos, Panilao, Rizal
		 TERESA S. CAZEÑAS Assessment. Clerk I Wakas South, Diwa, Bagumbayan, Liyang, Sta. Rosa
		 MA. LUISA Q. VILLAFLOR Bookbinder II Wakas North, Wawa, Alauli, Bantan Munti, Pantingan, Nagwaling, Balut II
2. Verify records and prepare the tax declaration. (Done while the client is paying the fee at the	15 minutes	DOLORES R. DE JESUS Assessment Clerk II
Treasurer's Office)		TERESA S. CAZEÑAS Assessment. Clerk I MA. LUISA Q. VILLAFLOR
		Bookbinder II
 Advice client to proceed to Municipal Treasurer's Office for payment. Issue Official Receipt. 	4 minutes	Any MTO collector at Window 4 (Business One-Stop Shop)

 Return to the Municipal Assessor's Office and present the OR to the staff. 	2 minutes	DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
 Forward the Tax Declaration to the Municipal Assessor for signature. 	2 minutes	JOSIE O. DELA PEÑA Municipal Assessor
		DOLORES R. DE JESUS Assessment Clerk II
		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
 Issue the certified true copy of Tax Declaration 	2 minutes	DOLORES R. DE JESUS Assessment Clerk II
		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II

Verifying History of Real Property Tax Assessments or Tax Declarations

ABOUT THE SERVICE:

The history of a certain property (e.g. ownerships, improvements, assessments, etc.) may be verified at the Municipal Assessor's Office.

REQUIREMENTS:

- 1. Photocopy of the Title
- 2. Related reference documents

FEES:

Research Fee P100.00

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Approach/Inform concerned staff		DOLORES R. DE JESUS
and request for the service.	3 minutes	Assessment Clerk II
Record the request on the		Poblacion, Del Rosario,

appropriate logbook.		Balut I, Landing, Burgos, Panilao, Rizal
		 TERESA S. CAZEÑAS Assessment. Clerk I Wakas South, Diwa, Bagumbayan, Liyang, Sta. Rosa
		 MA. LUISA Q. VILLAFLOR Bookbinder II Wakas North, Wawa, Alauli, Bantan Munti, Pantingan, Nagwaling, Balut II
 Verify and research the history of the real property 	15 minutes (may vary depending on the revision year	DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
3. Present the history of the real property to the client.	5 minutes	DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS Assessment. Clerk I MA. LUISA Q. VILLAFLOR
4. Advise client to proceed to Municipal Treasurer's Office for payment.	5 minutes	Bookbinder II Any MTO collector at Window 4 (Business One-Stop Shop)
5. Return to the Municipal Assessor's Office and present the O.R. to the staff	2 minutes	DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II

Securing Assessment for a New Building or Machinery

ABOUT THE SERVICE:

New tax declarations (TD) have to be prepared for newly constructed buildings and newly installed machinery.

The Municipal Assessor's Office conducts field inspection to assess the value of the real property.

The new TD serves as the municipal government's permanent record on the real property unit. It is also used for real property tax purposes.

REQUIREMENTS:

- 1. Blueprint of the approved Building Plan 2 copies
- 2. Photocopy of Occupancy Permit 2 copies

FEES: None

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
 Inform the Municipal Assessor of the request. Record the request on the appropriate logbook. 	3 minutes	JOSIE O. DELA PEÑA Municipal Assessor
 Conduct site inspection (together with the staff concerned and the client) to assess the value of the new building or machinery. 	3 hours	JOSIE O. DELA PEÑA Municipal Assessor DOLORES R. DE JESUS Assessment Clerk II • Poblacion, Del Rosario, Balut I, Landing, Burgos, Panilao, Rizal TERESA S. CAZEÑAS Assessment. Clerk I • Wakas South, Diwa, Bagumbayan, Liyang, Sta. Rosa MA. LUISA Q. VILLAFLOR Bookbinder II • Wakas North, Wawa, Alauli, Bantan Munti, Pantingan, Nagwaling, Balut II

 Upon return to the office, compute the floor area (for buildings) and determine the market and assessed value. Prepare the Field Appraisal Assessment Sheet (FAAS), Tax Declaration (TD), and 	1 hour	JOSIE O. DELA PEÑA Municipal Assessor DOLORES R. DE JESUS Assessment Clerk II
Property Record Form (PRF).		TERESA S. CAZEÑAS Assessment. Clerk I MA. LUISA Q. VILLAFLOR Bookbinder II
5. Review and evaluate the updated TD and FAAS.	9 minutes	JOSIE O. DELA PEÑA
 Approve and sign the TD (within the authority) and the FAAS. 	3 minutes	Municipal Assessor
7. Issue TD to the client.	2 minutes	

Verifying Property Location and Vicinity

ABOUT THE SERVICE:

The service enables clients to identify real property, its ownership and location in the tax map at the Municipal Assessor's Office.

REQUIREMENTS:

1. Photocopy of the Title or Tax Declaration

FEES:

Research Fee P100.00

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
 Approach/inform concerned staff and request for the service. Record the request on the appropriate logbook. 	3 minutes	 DOLORES R. DE JESUS Assessment Clerk II Poblacion, Del Rosario, Balut I, Landing, Burgos, Panilao, Rizal
 Verify and research the location of the real property tax on the tax maps. 	5 minutes	TERESA S. CAZEÑAS Assessment. Clerk I • Wakas South, Diwa,

 Present the vicinity of the property to the client. 	2 minutes	Bagumbayan, Liyang, Sta. Rosa MA. LUISA Q. VILLAFLOR Bookbinder II • Wakas North, Wawa, Alauli, Bantan Munti, Pantingan, Nagwaling, Balut II
4 Advice diant to proceed to		
 Advise client to proceed to the Municipal Treasurer's Office for payment. Issue Official Receipt. 	5 minutes	Any MTO collector at Window 4 (Business One-Stop Shop)
5. Return to the Municipal Assessor's Office and present the O.R. to the staff.	2 minutes	 DOLORES R. DE JESUS Assessment Clerk II Poblacion, Del Rosario, Balut I, Landing, Burgos, Panilao, Rizal TERESA S. CAZEÑAS Assessment. Clerk I Wakas South, Diwa, Bagumbayan, Liyang, Sta. Rosa MA. LUISA Q. VILLAFLOR Bookbinder II Wakas North, Wawa, Alauli, Bantan Munti, Pantingan, Nagwaling, Balut II

Securing Certifications

ABOUT THE SERVICE:

Certifications may be requested from the Municipal Assessor's Office

FEES:

Certification Fee P100.00

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Approach/inform concerned staff		DOLORES R. DE JESUS
and request for the service.	2 minutes	Assessment Clerk II
Record the request on the		

appropriate logbook.		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
 Advise client to proceed to Municipal Treasurer's Office for payment. Issue Official Receipt (Done while the client is paying the fee at the Treasurer's Office) 	4 minutes	Any MTO collector at Window 4 (Business One-Stop Shop)
 Return to the Municipal Assessor's Office and present the O.R. to the staff. 	2 minutes	DOLORES R. DE JESUS Assessment Clerk II TERESA S. CAZEÑAS Assessment, Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
 For signature of the Municipal Assessor. 	1 minute	JOSIE O. DELA PEÑA Municipal Assessor
5. Issuance of certification.	1 minute	DOLORES R. DE JESUS Assessment Clerk II
		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II

Re-classification of Tax Declarations

ABOUT THE SERVICE:

Clients come to the office to request for re-classification.

REQUIREMENTS:

- 1. Latest Realty Tax Official Receipt
- 2. Resolution of re-classification from Sangguniang Bayan

FEES:

Processing Fee P60.00

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Approach/inform concerned		DOLORES R. DE JESUS

staff and request for the	2 minutes	Assessment Clerk II
service. Record the request on the appropriate logbook.		TERESA S. CAZEÑAS
on the appropriate logbook.		Assessment. Clerk I
2. Submit requirements for		
Evaluation	2 minutes	MA. LUISA Q. VILLAFLOR Bookbinder II
3. Advise client to proceed to		
Municipal Treasurer's Office	3 minutes	Any MTO collector
for payment.		at Window 4
Issue Official Receipt		(Business One-Stop Shop)
4. Return to the Municipal		DOLORES R. DE JESUS
Assessor's Office and present the O.R. to the staff.	2 minutes	Assessment Clerk II
		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
 Prepare tax declaration (done while the client is 	15 minutes	DOLORES R. DE JESUS
Paying the fee at Treasurer's		Assessment Clerk II
Office.		TERESA S. CAZEÑAS
. Review tax declaration.		 Assessment. Clerk I
	1 minute	
		MA. LUISA Q. VILLAFLOR Bookbinder II
7. Approval and signature of		
Tax declaration by the	1 minute	JOSIE O. DELA PEÑA
Municipal Assessor.		Municipal Assessor
3. Number the tax declaration		DOLORES R. DE JESUS
and issue owner's copy to client.	1 minute	Assessment Clerk II
CHEIR.		TERESA S. CAZEÑAS
		Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II

Segregation/Consolidation

ABOUT THE SERVICE:

Clients come to the office to request for segregation/consolidation of the land.

REQUIREMENTS:

- 1. Deed of Conveyance (sale, inheritance and donation) (optional)
- 2. Certificate of Real Property Tax Payment
- 3. Transfer tax receipt (optional)
- 4. Clearance from BIR especially regarding payment of Capital Gains Tax (optional)
- 5. Photocopy of title
- 6. Copy of approved subdivision plan (segregation, consolidation)

FEES:

Processing Fee P60.00/copy of tax declaration

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
 Approach/inform concerned staff and request for the service. Record the request on the appropriate logbook. 	2 minutes	DOLORES R. DE JESUS Assessment Clerk II
		TERESA S. CAZEÑAS Assessment. Clerk I
2. Submit required		Assessment. Clerk I
requirements for evaluation	2 minutes	MA. LUISA Q. VILLAFLOR Bookbinder II
3. Advise client to proceed to		
Municipal Treasurer's Office	3 minutes	Any MTO collector at Window 4
for payment.		(Business One-Stop Shop)
Issue Official Receipt		
4. Return to the Municipal Assessor's Office and	2 minutes	DOLORES R. DE JESUS Assessment Clerk II
present the O.R. to the staff.		TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
5. Prepare tax declaration		DOLORES R. DE JESUS Assessment Clerk II
	15 minutes	TERESA S. CAZEÑAS

		Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II
6. Review the tax declaration	1 minute	JOSIE O. DELA PEÑA Municipal Assessor
 Approval and signature of tax declaration by the Municipal Assessor 	1 minute	JOSIE O. DELA PEÑA Municipal Assessor
8. Number the tax declaration and issue the owner's copy	4	DOLORES R. DE JESUS Assessment Clerk II
to client	1 minute	TERESA S. CAZEÑAS Assessment. Clerk I
		MA. LUISA Q. VILLAFLOR Bookbinder II