



# Municipal Assessor's Office (MASSO)

## **MANDATE**

TO ESTABLISH A COMPLETE INVENTORY OF REAL PROPERTY.

## **MISSION**

OUR MISSION IS TO PROVIDE HIGHLY SATISFACTORY, COURTEOUS, EXCEPTIONAL AND QUALITY SERVICE IN THE APPRAISAL AND ASSESSMENT OF REAL PROPERTIES AS GUIDED BY A CLEAR, UNIFORM, EFFECTIVE AND CONSISTENT REAL PROPERTY TAX ADMINISTRATION SYSTEM.

## **VISION**

OUR VISION IS TO BE THE OFFICE THAT IS AND WILL REMAIN THE STANDARD IN THE APPRAISAL AND ASSESSMENT OF REAL PROPERTIES, THAT PROVIDES HIGHLY SATISFACTORY, CORTEOUS, EXCEPTIONAL AND QUALITY SERVICE TO THE PUBLIC'S CONTENTMENT AND BENEFIT.

## **SERVICE PLEDGE**

WE, THE PERSONNEL OF THE MUNICIPAL ASSESSOR'S OFFICE, COMMIT TO:

**R**espond with utmost humility and courtesy to all requests and complaints the soonest, with pledge to ensure strict compliance to service standards.

**P**rotect the privacy of all assessment records under the custody of our office against unethical practices, in a manner prescribed by the Data Privacy Act of 2012.

**T**ransact promptly and efficiently to ensure the delivery of excellent public service.

All these we pledge,  
because you deserve the best.

## **Citizen's Charter**



## Internal Services

### 1. Technical and Administrative Assistance to Committees to the Municipal Government of Tuba Relative to Survey of Government Owned Lots, Preparation of Survey Plans and Issuance of Tax Declaration of Government Owned lots

The Municipal Assessor's Office provides technical and administrative assistance to offices and committees inside the Municipal Government of Tuba like Water Source Committee, the SB office in settling Municipal Boundary Disputes.

<b>Office or Division:</b>		MASSO		
<b>Classification:</b>		Highly Technical		
<b>Type of Transaction:</b>		G2G-Government to Government		
<b>Who may avail:</b>		Municipal Government of Tuba, Committees and all Offices/Departments		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Request/ Notice of meeting (1 original copy)		Client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client will furnish a copy of the request letter/Notice of meeting to the Office of the Municipal Assessor	1.0. Receive the letter and return the receiving copy	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer I/LAOO II- Municipal Assessor's Office  <b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office
	2.0. Conduct the survey as scheduled in the invitation/request letter with the requesting parties  3.0.. Provide/issue the needed/requested assistance	*none	21 days  3 minutes	Admin. Aide III Admin Aide VI Assessment Clerk III Records Officer I LAOO II Draftsman II Tax Mapper I Municipal Assessor- Municipal Assessor's Office
<b>TOTAL:</b>		*none	21 days and 5 minutes	

*Technical and administrative assistance to committees inside the Tuba LGU (survey of government owned lots, preparation of survey plans and issuance of Tax Declaration of Government owned lots) qualified for multi stage processing*



# External Services

## 1. Issuance of Certificate of Assessment Records

The Municipal Assessor's Office is the custodian of assessment records available for the authorized individuals to obtain certified true copies of the said records and/or certifications pertaining to existence of improvements and other certifications to be used for any legal purpose or intents with respect to real properties.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Valid Identification Card 1.a. Driver's License 1. b. Voter's I.D. 1.c. Passport 1. d. Senior I.D. 1.e. Police Clearance 1.f. NBI Clearance 1. g. PRC I.D. 1.h. company ID		LTO ComElec DFA MSWDO/CSWDO Police Station NBI PRC employer		
2. SPA/ Authorization Letter- for Authorized Representative (1 original copy)		-Lawyer (PAO or private)/ authorization letter by property declarants bearing their signature over printed name		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip	*none	1 minute	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Wait for the verification of the requested record	2.0. Verify and check assessment roll as to existence of requested record/file and return request slip for payment at the MTO	*none	1 minute	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue Official Receipt	Php. 55.00	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present O.R. of payment together w/the request slip	4.0. Receive official receipt 4.1. Prepare requested documents 4.2. Record the O.R. number in the request		15 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office



	slip and on the document			
5. Pay documentary stamps.	5.0. Accept payment and attach documentary stamp on the document	Php.40.00 (documentary stamps)	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
6. Wait for the signing of the requested document	6.. Signing of the requested document/s by the Municipal Assessor/OIC	none		Municipal Assessor/OIC- Municipal Assessor's Office
7. Receive the requested document	7.0. Issue the requested document/s	none		Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
<b>TOTAL:</b>		Php. 95.00	24 minutes	

*\*Issuance of Certificate of Assessment Records is subject to compliance with the Data Privacy Act (DPA) and the National Privacy Commission (NPC) Privacy Policy Advisory Opinion No. 2019-013 Dated April 1, 2019.*

## 2. Issuance of Owner's Copy of Tax Declaration

The Municipal Assessor's Office is the custodian of assessment records including the Owner's Copy, to be issued to the declarant or duly authorized representative.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Valid Identification Card 1.a. Driver's License 1. b. Voter's I.D. 1.c. Passport 1. d. Senior I.D. 1.e. Police Clearance 1.f. NBI Clearance		LTO ComElec DFA MSWDO/CSWDO Police Station NBI		
2. SPA/ Authorization Letter- for Authorized Representative (1 original copy)		-Lawyer (PAO or private)/ authorization letter by property declarants bearing their signature over printed name		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present	1.0. Issue request slip 1.1. Receive accomplished request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records



authorization letter/SPA and valid ID				Officer- Municipal Assessor's Office
2. Wait for the verification as to existence of the owner's copy	2.0. Evaluate request slip and check the assessment roll as to existence of assessment record of the declarant. 2.1. Verify if the Owner's Copy has not been received. 2.2. If the Owner's Copy is still in the custody of the office, the Identification card of the client will be photocopied on the FAAS.	*none	3 minutes/ARP	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will receive the document and affixed his/her signature over printed name and date on the FAAS.	3.0. Issue the requested document	*none		Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
<b>TOTAL:</b>		*none	5 minutes/ARP	

*\*Issuance of Owner's Copy of Tax Declaration is subject to compliance with the Data Privacy Act (DPA) and the National Privacy Commission (NPC) Privacy Policy Advisory Opinion No. 2019-013 Dated April 1, 2019.*

### 3. Endorsement of Transmittal Recommending the Transfer of Real Properties to the Provincial Assessor's Office

#### 3.1 Titled Properties

The Municipal Assessor's Office process transfer of Assessment of Real Properties/Tax Declarations of Real Properties from previous declarants/s to new declarant/s subject to completeness of requirements, and keep records of the same. Transfer of ownership can be through several ways of conveyances such as: Deed of Sale, Deed of Donation, Waiver of Rights, Extra-judicial Settlement and Foreclosure.

<b>Office or Division:</b>	MASSO
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
1. Electronic Copy/Certified True Copy or Photocopy of the new title (2 copies) (photocopies should be clear and readable) *original copy of title should be presented for cross checking	Registry of Deeds
2. Electronic copy/Certified True Copy or original copy of the registered Deed of Conveyance bearing the stamp of the Registry of Deeds or	Registry of Deeds



photocopy of the R.O.D. stamped deed of conveyance (2 copies) (photocopies should be clear and readable)				
3. Certificate of Non-Tax Delinquency issued by the Municipal Treasurer's Office; if title is approved in previous years (1 original, 1 photocopy)		Municipal Treasurer's Office		
4. Approved Subdivision Plan if subdivided (2 pcs blue prints) (blueprints not too dark nor too light)		Bureau of Lands		
5. SPA/Authorization Letter for Authorized Representative (1 original, 1 photocopy)		Lawyer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality 2.1. Cross check the copies of title to the original and return the original title after verification	*none	2 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting of transferred portion) Php. 110.00 per lot (transfer fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and advice the client to wait for the appropriate action of the Provincial Assessor	*none		



<p>6. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)</p>	<p>6.0. Approved Plan and new title will be forwarded to the Tax Mapping Section for updating of Base Map and plotting of transferred portions</p> <p>6.1. Tax Mapping Section will issue Certificate of Plotting (if portion is being transferred)</p> <p>6.2. Appraisal &amp; Assessment Section will process the transaction using the RPT System (encoding to printing of Tax Declaration)</p> <p>6.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA</p> <p>6.4. Municipal Assessor will sign the documents upon proof reading</p> <p>6.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor</p>	<p>*none</p>	<p>10 minutes/parcel</p> <p>3 minutes/parcel</p> <p>15 minutes/parcel</p> <p>2 minutes</p> <p>**time for the approval at PASSO is excluded in the total processing time</p>	<p><b>*Tax Mapping Section:</b>  Draftsman II/ Tax Mapper I- Municipal Assessor's Office  Revenue Collection Clerk II-Municipal Treasurer's Office</p> <p><b>*Appraisal &amp; Assessment Section:</b>  Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office</p> <p><b>*Municipal Assessor</b></p>
<p><b>TOTAL:</b></p>	<p>Php. 110.00 per transfer (whole parcel)/  Php. 165.00 per transferred portion</p>	<p>42 minutes/parcel</p>		

### 3.2 Un-titled Properties but with Registered Documents

The Municipal Assessor's Office process transfer of Assessment of Real Properties/Tax Declarations of Real Properties from previous declarants/s to new declarant/s subject to completeness of requirements, and keep records of the same. Transfer of ownership can be through several ways of conveyances such as: Deed of Sale, Deed of Donation, Waiver of Rights, Extra-judicial Settlement and Foreclosure.





<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Copy of the registered Deed of Conveyance bearing the stamp of the Registry of Deeds or photocopy of the stamped Deed of Conveyance (2 copies) (photocopies should be readable, not too dark nor too light)		Registry of Deeds		
2. Certificate of Non-Tax Delinquency issued by the Municipal Treasurer's Office; if the document was registered on previous years (1 original, 1 photocopy)		Municipal Treasurer's Office		
3. Survey Plan or Subdivision Plan, if portion is being transferred (2 blue prints)		Geodetic Engineers/Land Surveyor		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality	*none	2 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting of transferred portion) Php. 110.00 per lot (transfer fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and advice the client to wait for the appropriate action of the Provincial Assessor	*none		
6. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office	6.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base	none	10 minutes/parcel	<b>Tax Mapping Section:</b>







<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Original copy of the Deed of Conveyance (2 copies)		Prepared by a lawyer		
2. Original copy of Special Power of Attorney (SPA), if signed in behalf of any party (2 copies)		Lawyer		
3. Original copy of BIR Certificate Authorizing Registration (CAR) (1 original, 1 photocopy)		BIR, Km. 4, La Trinidad, Benguet		
4. Original copy of Certificate of Payment of Transfer Tax (1 original, 1 photocopy)		Provincial Treasurer's Office		
5. Original copy of Certificate of Tax Payment, if the Certificate of Payment of Transfer Tax was issued in previous years (1 orig., 1 photocopy)		Municipal Treasurer's Office		
6. Original copy of DAR Certification; if Agricultural Land (1 original, 1 photocopy)		Department of Agrarian Reform		
7. Survey Plan or Subdivision Plan; if portion (2 blue prints)		Geodetic Engineer/Land Surveyor		
8. NCIP Certification, if the deed of conveyance was signed by a thumb mark by a cultural minorities, or a certification from a notary public that the "thumb mark" was due to physical inability/sickness only (1 original, 1 photocopy)		NCIP Lawyer		
9. Resolution authorizing signatory, if both or either party are/is a juridical person (2 original copies)		Organization/Corporation/Government Agency/NGO		
10. Original copy of Affidavit of Publication (for EJS), a three consecutive weeks newspaper clippings is required; if mentioned in the affidavit as attachment (2 copies)		Newspaper firm		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality	*none	2 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting of transferred portion) Php. 110.00 per lot (transfer fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office



4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and advice the client to wait for the appropriate action of the Provincial Assessor	*none		
6. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	6.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base Map and plotting of transferred portions	*none	10 minutes/parcel	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office
	6.1. Tax Mapping Section will issue Certificate of Plotting (if portion is being transferred)	none	3 minutes/parcel	<b>Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office
	6.2. Appraisal & Assessment Section will process the transaction using the RPT System (encoding to printing of Tax Declaration)	*none	15 minutes/parcel	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office
	6.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA		15 minutes	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
	6.4. Municipal Assessor will sign the documents upon proof reading		2 minutes	Municipal Assessor



	6.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor		**time for the approval at PASSO is excluded in the total processing time	Municipal Assessor
<b>TOTAL:</b>		Php. 110.00 per transfer (whole parcel)/ Php. 165.00 per transferred portion	55 minutes/parcel	

### 3.4 Un-titled Properties with Unregistered Documents Without Approved Survey Plan or Previously Submitted Survey Plan

The Municipal Assessor's Office process transfer of Assessment of Real Properties/Tax Declarations of Real Properties from previous declarants/s to new declarant/s subject to completeness of requirements, and keep records of the same. Transfer of ownership can be through several ways of conveyances such as: Deed of Sale, Deed of Donation, Waiver of Rights, Extra-judicial Settlement and Foreclosure.

<b>Office or Division:</b>	MASSO
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Original copy of the Deed of Conveyance (2 copies)	Prepared by a lawyer
2. Original copy of Special Power of Attorney (SPA), if signed in behalf of any party (2 copies)	Lawyer
3. Original copy of BIR Certificate Authorizing Registration (CAR) (1 original, 1 photocopy)	BIR, Km. 4, La Trinidad, Benguet
4. Original copy of Certificate of Payment of Transfer Tax (1 original, 1 photocopy)	Provincial Treasurer's Office
5. Original copy of Certificate of Tax Payment, if the Certificate of Payment of Transfer Tax was issued in previous years (1 orig., 1 photocopy)	Municipal Treasurer's Office
6. Original copy of DAR Certification; if Agricultural Land (1 original, 1 photocopy)	Department of Agrarian Reform
7. NCIP Certification, if the deed of conveyance was signed by a thumb mark by a cultural minorities, or a certification from a notary public that the "thumb mark" was due to physical inability/sickness only (1 original, 1 photocopy)	NCIP Lawyer
8. Resolution authorizing signatory, if both or either party are/is a juridical person (2 original copies)	Organization/Corporation/Government Agency/NGO
9. Original copy of Affidavit of Publication (for EJS), a three consecutive weeks newspaper	Newspaper firm



clippings is required; if mentioned in the affidavit as attachment (2 copies)				
10. In case a new survey plan is submitted: 10.1. Inspection/verification report of the Municipal Assessor 10.2. Certification from the Barangay Captain (2 originals) 10.3. Duly subscribed statement of conformity of the new/current boundary lot owners (2 originals) 10.4. Duly subscribed Affidavit of the owner/claimant that his/her existing Tax Declaration refers to the just submitted survey plan(2 originals) 10.5. Affidavit of decrease in area (if there is a decrease in area)(2 originals)		Municipal Assessor's Office  Barangay Hall Lawyer (Adjoining Owners Form available at the Municipal Assessor's Office)  Lawyer  Lawyer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality	*none	2 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting of transferred portion) Php. 110.00 per lot (transfer fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R. to the client	*none	1 minute	*Appraisal & Assessment Section: Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and advice the client to wait for the appropriate action of the Provincial Assessor	*none		
6. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	6.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base Map and plotting of transferred portions	*none	10 minutes/parcel	*Tax Mapping Section: Draftsman II/ Tax Mapper I- Municipal Assessor's Office



	<p>6.1. Tax Mapping Section will issue Certificate of Plotting (if portion is being transferred)</p> <p>6.2. Appraisal &amp; Assessment Section will process the transaction using the RPT System (encoding to printing of Tax Declaration)</p> <p>6.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA</p> <p>6.4. Municipal Assessor will sign the documents upon proof reading</p> <p>6.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor</p>		<p>3 minutes/parcel</p> <p>15 minutes/parcel</p> <p>2 minutes/parcel</p> <p>**time for the approval at PASSO is excluded in the total processing time</p>	<p>Revenue Collection Clerk II-Municipal Treasurer's Office</p> <p><b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II-Municipal Assessor's Office</p> <p><b>*Municipal Assessor</b></p>
	<b>TOTAL:</b>	<p>Php. 110.00 per transfer (whole parcel)/ Php. 165.00 per transferred portion</p>	40 minutes/parcel	

#### 4. Endorsement of Transmittal to the Provincial Assessor's Office Recommending Issuance of Tax Declaration for the First Time (Discovery/New Declare) Land

##### 4.1. Titled Property

The Municipal Assessor's Office's general role is to discover, classify, appraise and assess all real properties such as lands, buildings, machineries and other improvements for taxation purposes using a systematic method of assessment in the manner prescribed in the Manual on Real Property Appraisal and Assessment Operations (MRPAAO) in accordance with the rules and regulations issued by the Secretary of Finance.





<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Electronic/Certified True Copy of title (2 copies)		Registry of Deeds		
2. Sworn Statement of the Declarant declaring the market value of the property (if declared under Sec. 202 & 203 of the Local Code) (2 copies)		Form available at the Municipal Assessor's Office		
3. Approved Survey Plan (2 blue prints)		Bureau of Lands		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality	*none	2 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting of transferred portion) Php. 110.00 per lot (transfer fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and advice the client to wait for the appropriate action of the Provincial Assessor	*none		
6. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	6.0. Approved Plan or title will be forwarded to the Tax Mapping Section for updating of Base Map  6.1. Tax Mapping Section will issue Certificate of Plotting	*none	10 minutes/parcel  3 minutes/parcel	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office





	<p>6.2. Appraisal &amp; Assessment Section will process the transaction using the RPT System (encoding to printing of Tax Declaration)</p> <p>6.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA</p> <p>6.4. Municipal Assessor will sign the documents upon proof reading</p> <p>6.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor</p>		<p>15 minutes/parcel</p> <p>2 minutes/parcel</p> <p>**time for the approval at PASSO is excluded in the total processing time</p>	<p><b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office</p> <p><b>*Municipal Assessor</b></p>
	<b>TOTAL:</b>	<p>*Ten years back taxes (Real properties declared for the first time shall be subject to back taxes not exceeding to ten (10) years from the year of initial assessment. Thus the property shall be liable to tax payment for a maximum of eleven (11) years including the current year) <b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b> Php. 110.00 per parcel</p>	40 minutes/parcel	

#### 4.2. With Order of Approval for Issuance of Free Patent

The Municipal Assessor's Office's general role is to discover, classify, appraise and assess all real properties such as lands, buildings, machineries and other improvements for taxation purposes using a systematic method of assessment in the manner prescribed in the Manual on Real Property Appraisal and Assessment Operations (MRPAAO) in accordance with the rules and regulations issued by the Secretary of Finance.

<b>Office or Division:</b>	MASSO
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative
<b>CHECKLIST OF REQUIREMENTS</b>	
1. Certified Copy of the Order of Approval (2 copies)	PENRO, Wangal L.T.B.
2. Original copy of CENRO Certification (1 original, 1 photocopy)	CENRO, Pacdal, Baguio City
3. Approved Survey Plan (2 blue prints)/BL form V-37 (2 originals or Certified copy)	Bureau of Lands
<b>WHERE TO SECURE</b>	



3. Sworn Statement by the declarant declaring the market value of the property (2 originals)		Form available at the Municipal Assessor's Office		
4. Barangay Resolution endorsing or interposing no objection to the application, if necessary (2 originals)		Barangay Hall concerned		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality 2.1. Interview the client as to presence of existing Tax Declarations under the name of their parents/grandparents to avoid duplication of assessment 2.2. Verify the assessment records, if the property has an existing Tax Declaration upon verification, the client is advised to undergo the process of transfer	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting) Php.55.00 (Subscription of Sworn Statement)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and advice the client to wait for the appropriate action of the Provincial Assessor	*none		
6. Wait for call/text from the MASSO regarding the	6.0. Approved Plan or form V-37 will be	*none	10 minutes/parcel	



appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	forwarded to the Tax Mapping Section for updating of Base Map			<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office  <b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office  <b>*Municipal Assessor</b>
	6.1. Tax Mapping Section will issue Certificate of Plotting		3 minutes/parcel	
	6.2. Appraisal & Assessment Section will process the transaction using the RPT System (encoding to printing of Tax Declaration)		15 minutes/parcel	
	6.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA		2 minutes/parcel	
	6.4. Municipal Assessor will sign the documents upon proof reading	*Ten years back taxes (Real properties declared for the first time shall be subject to back taxes not exceeding to ten (10) years from the year of initial assessment. Thus the property shall be liable to tax payment for a maximum of eleven (11) years including the current year) <b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b>	**time for the approval at PASSO is excluded in the total processing time	
6.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor				
<b>TOTAL:</b>		Php. 110.00 per parcel	43 minutes/parcel	

### 4.3. Untitled Land within Alienable and/or Disposable Zone

The Municipal Assessor's Office's general role is to discover, classify, appraise and assess all real properties such as lands, buildings, machineries and other improvements for taxation purposes using a systematic method of assessment in the manner prescribed in the Manual on Real Property Appraisal and Assessment Operations (MRPAAO) in accordance with the rules and regulations issued by the Secretary of Finance.

<b>Office or Division:</b>	MASSO
<b>Classification:</b>	Complex to Highly Technical
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	



1. Survey Plan with DENR Certification that it is located within Alienable and/or Disposable zone (2 blue prints)		CENRO, Pacdal, Baguio City		
2. Certification from the Brgy. Captain that the declarant is the present possessor and occupant of the land (2 original copies)		Barangay Hall concerned		
3. Certification of Adjoining Owners duly sworn to by the Barangay Captain or the Municipal Mayor or Notary Public (2 original copies)		Forms available at the Municipal Assessor's Office		
4. Duly subscribed joint affidavit of two (2) dis-interested persons (2 original copies)		Forms available at the Municipal Assessor's Office		
5. Duly subscribed affidavit of the applicant that he is in long, continuous and notorious possession of the property (2 original copies)		Lawyer/Notary Public		
6. Sworn Statement by the declarant declaring the market value of the real property (2 original copies)		Forms available at the Municipal Assessor's Office		
7. Barangay Resolution endorsing or interposing no objection to the application ( 2 original copies)		Barangay Captain concerned		
8. Inspection Report of the Municipal Assessor		Municipal Assessor's Office		
9. Certification that it is outside a road-right-of-way from concerned engineering Office/agency if bounded by a public road (1 original, 1 photocopy)		Municipal Engineering Office/Provincial Engineering Office/DPWH		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality 2..1. Interview the client as to presence of existing Tax Declarations under the name of their parents/grandparents to avoid duplication of assessment 2.2. Verify the assessment records, if the property has an existing Tax Declaration upon verification, the client is advised to undergo the process of transfer	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office



3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting) Php.55.00 (Subscription of Sworn Statement) Php. 55.00 (inspection fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	* <b>Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and schedule an ocular inspection of the subject real property	*none		
6. Meet the MASSO staff to conduct an ocular inspection on site	6.0. Conduct ocular inspection, and advice the client to wait for the appropriate action of the Provincial Assessor		1 day	* <b>Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
7. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	7.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base Map	*none	10 minutes/parcel	* <b>Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office
	7.1. Tax Mapping Section will issue Certificate of Plotting		3 minutes/parcel	
	7.2. Appraisal & Assessment Section process the transaction using the RPT System (encoding to printing of Tax Declaration)		15 minutes/parcel	
	7.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA		2 minutes/parcel	
	7.4. Municipal Assessor will sign the documents upon proof reading	*Ten years back taxes (Real properties declared for the first time shall be subject to back taxes not exceeding to ten (10) years from the	**time for the approval at PASSO is excluded in the	* <b>Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
				* <b>Municipal Assessor</b>



	7.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor	year of initial assessment. Thus the property shall be liable to tax payment for a maximum of eleven (11) years including the current year) <b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b>	total processing time	
	<b>TOTAL:</b>	Php. 165.00 per parcel	1 day and 43 minutes	

#### 4.4. Untitled Land with DENR Certification other than Alienable and/or Disposable Zone

##### 4.4. 1. Public/Unclassified Forest Land

The Municipal Assessor's Office's general role is to discover, classify, appraise and assess all real properties such as lands, buildings, machineries and other improvements for taxation purposes using a systematic method of assessment in the manner prescribed in the Manual on Real Property Appraisal and Assessment Operations (MRPAAO) in accordance with the rules and regulations issued by the Secretary of Finance.

<b>Office or Division:</b>	MASSO
<b>Classification:</b>	Complex to Highly Technical
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Survey Plan with DENR Certification that it is located other than Alienable and/or Disposable zone (2 blue prints)	CENRO, Pacdal, Baguio City
2. Certification from the National Commission on Indigenous People (NCIP) (1 original, 1 photocopy)	NCIP
3. Duly subscribed affidavit of confirmation of all the adjoining Owners (2 original copies)	Forms available at the Municipal Assessor's Office
4. Certification from the Brgy. Captain that the declarant is the present possessor and occupant of the land (2 original copies)	Barangay Captain concerned
5. Barangay Resolution endorsing or interposing no objection to the application (2 original copies)	Barangay Hall concerned
6. Duly subscribed joint affidavit of two (2) dis-interested persons (2 original copies)	Forms available at the Municipal Assessor's Office
7. Duly subscribed affidavit of the applicant that he is in long, continuous and notorious possession of the property (2 original copies)	Lawyer/Notary Public
8. Sworn Statement by the declarant declaring the market value of the real property (2 original copies)	Forms available at the Municipal Assessor's Office
9. Inspection Report of the Municipal Assessor	Municipal Assessor's Office





10. Certification that it is outside a road-right-of-way from concerned engineering Office/agency if bounded by a public road (1 original, 1 photocopy)		Municipal Engineering Office/Provincial Engineering Office/DPWH		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality 2..1. Interview the client as to presence of existing Tax Declarations under the name of their parents/grandparents to avoid duplication of assessment 2.2. Verify the assessment records, if the property has an existing Tax Declaration upon verification, the client is advised to undergo the process of transfer	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting) Php.55.00 (Subscription of Sworn Statement) Php. 55.00 (inspection fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and schedule an ocular inspection of the subject real property	*none		
6. Meet the MASSO staff to conduct an ocular inspection on site	6.0. Conduct ocular inspection, and advice the client to wait for the appropriate action of		1 day	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II-





	the Provincial Assessor			Municipal Assessor's Office
7. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	<p>7.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base Map</p> <p>7.1. Tax Mapping Section will issue Certificate of Plotting</p> <p>7.2. Appraisal &amp; Assessment Section process the transaction using the RPT System (encoding to printing of Tax Declaration)</p> <p>7.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA</p> <p>7.4. Municipal Assessor will sign the documents upon proof reading</p> <p>7.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor</p>	*none	<p>10 minutes/parcel</p> <p>3 minutes/parcel</p> <p>15 minutes/parcel</p> <p>2 minutes/parcel</p>	<p><b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office</p> <p><b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office</p> <p><b>*Municipal Assessor</b></p>
	<b>TOTAL:</b>	*Ten years back taxes (Real properties declared for the first time shall be subject to back taxes not exceeding to ten (10) years from the year of initial assessment. Thus the property shall be liable to tax payment for a maximum of eleven (11) years including the current year) <b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b>	**time for the approval at PASSO is excluded in the total processing time	
		Php. 165.00 per parcel	1 day and 43 minutes	

\*No issuance of Tax Declaration as per Provincial Ordinance No. 11-114 (as clarified by the Provincial Legal Office dated November 4, 2020).



#### 4.4.2. Within Reservations or Proclamations as certified by CENRO

*\*No issuance of Tax Declaration as per Provincial Ordinance No. 11-114 (as clarified by the Provincial Legal Office dated November 4, 2020.*

### 5. Endorsement of Transmittal to the Provincial Assessor's Office Recommending the Revision/Reassessment of Tax Declaration

#### 5.1. Increase in area of an Untitled Land within Alienable and/or Disposable Zone

There are several factors that affects land area changes which can possibly occur; subdivision of land (the division of land into smaller ownerships); consolidation (combining two or more parcels thereby creating one large single ownership); natural phenomenon such as shifting of river courses that results to decrease in area; conducting re survey or new survey that resulted to increase in area; etc.. These land changes requires revision/reassessment which can be requested by the owner or their authorized representative.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Complex to Highly Technical			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Survey Plan with DENR Certification that it is located within Alienable and/or Disposable zone (2 blue prints)		CENRO, Pacdal, Baguio City		
2. Certification from the Brgy. Captain that the declarant is the present possessor and occupant of the land (2 original copies)		Barangay Captain concerned		
3. Certification of the adjoining owners duly sworn to by the barangay captain or the Municipal Mayor or Notary Public (2 original copies)		Forms available at the Municipal Assessor's Office		
4. Duly subscribed affidavit of the applicant that his/her existing Tax Declaration refers to the submitted survey plan (2 original copies)		Lawyer/Notary Public		
5. Inspection Report of the Municipal Assessor		Municipal Assessor's Office		
6. Certificate of Non-Tax Delinquency (1 original, 1 photocopy)		Municipal Treasurer's Office		
7. Certification that it is outside a road-right-of-way from concerned engineering Office/agency if bounded by a public road (1 original, 1 photocopy)		Municipal Engineering Office/Provincial Engineering Office/DPWH		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted	*none		Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records



	<p>requirements as to completeness and quality</p> <p>2..1. Verify the assessment records, if the property has an existing Tax Declaration as per affidavit submitted</p>		5 minutes/parcel	Officer- Municipal Assessor's Office
<p>3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment</p>	<p>3.0. Receive payment and issue official receipt</p>	<p>Php. 55.00 per lot (for Certificate of Plotting) Php.55.00 (Subscription of Sworn Statement) Php. 55. 00 (inspection fee) Php. 60.00 (revision fee)</p>	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
<p>4. Client will present Official Receipt of payment together with the request slip</p>	<p>4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client</p>	*none	1 minute	<p><b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office</p>
<p>5. Affix his/her signature in the Official Logbook and provide complete contact details</p>	<p>5.0. Provide the logbook and schedule an ocular inspection of the subject real property</p>	*none		
<p>6. Meet the MASSO staff to conduct an ocular inspection on site</p>	<p>6.0. Conduct ocular inspection, and advice the client to wait for the appropriate action of the Provincial Assessor</p>		1 day	<p><b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office</p>
<p>7. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)</p>	<p>7.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base Map</p> <p>7.1. Tax Mapping Section will issue Certificate of Plotting</p> <p>7.2. Appraisal &amp; Assessment Section</p>	*none	<p>10 minutes/parcel</p> <p>3 minutes/parcel</p>	<p><b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office</p>



	process the transaction using the RPT System (encoding to printing of Tax Declaration)	<p>*Ten years back taxes of the additional area (Real properties declared for the first time shall be subject to back taxes not exceeding to ten (10) years from the year of initial assessment. Thus the property shall be liable to tax payment for a maximum of eleven (11) years including the current year)</p> <p><b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b></p>	15 minutes/parcel	<p><b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office</p> <p><b>*Municipal Assessor</b></p>
	7.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA		2 minutes/parcel	
	7.4. Municipal Assessor will sign the documents upon proof reading			
	7.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor		**time for the approval at PASSO is excluded in the total processing time	
<b>TOTAL:</b>		Php. 225.00 per parcel	1 day and 43 minutes	

## 5.2. Increase in area of an Untitled Land outside Alienable and/or Disposable Zone

If the subject property was certified by the DENR to be outside Alienable and/or Disposable Zone, the increased portion shall be segregated and be declared as NEW.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Complex to Highly Technical			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office



	2..1. Verify the assessment records, if the property has an existing Tax Declaration as per affidavit submitted			
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting) Php.55.00 (Subscription of Sworn Statement) Php. 55.00 (inspection fee) Php. 60.00 (revision fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II-Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and schedule an ocular inspection of the subject real property	*none		
6. Meet the MASSO staff to conduct an ocular inspection on site	6.0. Conduct ocular inspection, and advice the client to wait for the appropriate action of the Provincial Assessor		1 day	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II-Municipal Assessor's Office
7. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	7.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base Map  7.1. Tax Mapping Section will issue Certificate of Plotting  7.2. Appraisal & Assessment Section process the transaction using the RPT System (encoding to printing of Tax Declaration)	*none	10 minutes/parcel  3 minutes/parcel  15 minutes/parcel	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office  <b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II-Municipal Assessor's Office



	<p>7.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA</p> <p>7.4. Municipal Assessor will sign the documents upon proof reading</p> <p>7.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor</p>	<p>*Ten years back taxes of the additional area (Real properties declared for the first time shall be subject to back taxes not exceeding to ten (10) years from the year of initial assessment. Thus the property shall be liable to tax payment for a maximum of eleven (11) years including the current year)  <b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b>          Php. 225.00 per parcel</p>	<p>2 minutes/parcel</p> <p>**time for the approval at PASSO is excluded in the total processing time</p>	<p><b>*Municipal Assessor</b></p>
<b>TOTAL:</b>			1 day and 43 minutes	

### 5.3. Revision/Reclassification Due to Change in Actual Use, Correction of Names, Decrease in Area and Other Entry on the Tax Declaration, or of Any Valid Reason

Aside from physical change of land, there are several reasons/factors that may require revision/reassessment of Tax Declaration such as change in actual use, correction of names, entry of title or any valid reasons. The revision/reassessment may be requested by the owner or duly authorized representative.

<b>Office or Division:</b>	MASSO
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request of the claimant (2 original copies)	Claimant/declarant
2. Inspection/verification report of the Municipal Assessor	Municipal Assessor's Office
3. Certificate of Non-Tax Delinquency (1 original, 1 photocopy)	Municipal Treasury Office
4. For "revision of tax declaration as per survey plan" with the same area or decrease in area but with change in one or more boundaries, require Barangay Certificate (2 original copies) and duly subscribed statement of conformity of the new/current boundary lot owners.(2 original copies)	Barangay Concerned, Affidavit of Adjoining Owners available at the Municipal Assessor's Office





5. Duly subscribed Affidavit of the owner /claimant that his/her existing Tax Declaration refers to the submitted survey plan (if no previous survey plan submitted or change of at least one boundary lot owner/claimant (2 original copies)		Lawyer/Notary public		
6. Survey Plan (2 blue prints)(for decrease in area/change of location)		Geodetic Engineer/Land Surveyor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality  2..1. Verify the assessment records, if the property has an existing Tax Declaration as per affidavit submitted	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting) Php.55.00 (Subscription of Sworn Statement) Php. 60.00 (revision fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and schedule an ocular inspection of the subject real property (if necessary)	*none		
6. Meet the MASSO staff to conduct an ocular inspection on site	6.0. Conduct ocular inspection, and advice the client to wait for the appropriate action of the Provincial Assessor (if necessary)		1 day	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office







<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter request of the claimant (2 original copies)		Claimant/declarant		
2. Electronic/Certified True Copy of title (1 original, 1 photocopy)		Registry of Deeds		
3. Certificate of Non-Tax Delinquency (1 original, 1 photocopy)		Municipal Treasury Office		
4. Approved Survey Plan (2 blue prints)		Bureau of Lands		
5. Sworn Statement by the declarant declaring the market value of the real property (2 original copies)		Forms available at the Municipal Assessor's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality  2..1. Verify the assessment records, if the property has an existing Tax Declaration	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php. 55.00 per lot (for Certificate of Plotting) Php.55.00 (Subscription of Sworn Statement) Php. 60.00 (revision fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	1 minute	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office



5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and advise the client to wait for the appropriate action of the Provincial Assessor	*none		
6. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	<p>6.0. Survey Plan will be forwarded to the Tax Mapping Section for updating of Base Map</p> <p>6.1. Tax Mapping Section will issue Certificate of Plotting</p> <p>6.2. Appraisal &amp; Assessment Section process the transaction using the RPT System (encoding to printing of Tax Declaration)</p> <p>6.3. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA</p> <p>6.4. Municipal Assessor will sign the documents upon proof reading</p> <p>6.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor</p>	<p>*none</p> <p>*Ten years back taxes of the additional area (Real properties declared for the first time shall be subject to back taxes not exceeding to ten (10) years from the year of initial assessment. Thus the property shall be liable to tax payment for a maximum of eleven (11) years including the current year)  <b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b></p>	<p>10 minutes/parcel</p> <p>3 minutes/parcel</p> <p>15 minutes/parcel</p> <p>2 minutes/parcel</p> <p>**time for the approval at PASSO is excluded in the total processing time</p>	<p><b>*Tax Mapping Section:</b>  Draftsman II/ Tax Mapper I- Municipal Assessor's Office  Revenue Collection Clerk II-Municipal Treasurer's Office</p> <p><b>*Appraisal &amp; Assessment Section:</b>  Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office</p> <p><b>*Municipal Assessor</b></p>
<b>TOTAL:</b>		Php. 170.00 per parcel	43 minutes	

## 6. Endorsement of Transmittal to the Provincial Assessor's Office Recommending the Issuance of Tax Declaration for Building and Other Improvements

Buildings are immovable or permanent structures adhered to the land intended for permanent annexation. Buildings and other improvements are to be appraised and assessed in accordance with the approved Schedule of Base Unit Construction Cost (SBUCC) on the basis of the principal/ pre-dominant use of such building, for taxation purposes.



<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Photocopy of building permit (if any) (2 copies)		Declarant/claimant		
2. Photo copy of occupancy permit (if any) (2 copies)		Declarant/claimant		
3. Duly subscribed Sworn Statement by the declarant declaring the market value of the real property (2 original copies)		Form available at the Municipal Assessor's Office		
4. Floor Plan (if any) (2 photocopies)				
5. Inspection report of the municipal assessor		Municipal Assessor's Office		
6. Consent of lot owner if building is erected on a lot owned by another person (2 original copies)		Lot owner		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality  2..1. Verify the assessment records, if the property has no existing Tax Declaration/ARP	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php.55.00 (Subscription of Sworn Statement) Php. 55.00 (inspection fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	2 minutes	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and schedule an ocular inspection, verification and/or	*none		



	actual appraisal and assessment of the subject property			
6. Meet the MASSO staff to conduct an ocular inspection on site	6.0. Conduct ocular inspection, and advice the client to wait for the appropriate action of the Provincial Assessor		1 day	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
7. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	7.0. Appraisal & Assessment Section prepare inspection report and floor plan as per ocular inspection and assessment  7.1. Process the transaction using the RPT System (encoding to printing of Tax Declaration)  7.2. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA  7.3. Municipal Assessor will sign the documents upon proof reading  7.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor	*none	15 minutes/parcel  15 minutes/parcel  2 minutes/parcel  **time for the approval at PASSO is excluded in the total processing time	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office  <b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office  <b>*Municipal Assessor</b>
	<b>TOTAL:</b>	Php. 110.00 per parcel	1 day and 46 minutes	



## 7. Endorsement of Transmittal to the Provincial Assessor's Office Recommending the Issuance of Tax Declaration for Machineries

Machinery and equipment, collectively, constitute a general classification of property other than real estate. Machinery includes installation and support facilities for processing or manufacturing of products, from raw materials to finished goods. The appraisal and assessment of machinery for taxation purposes have several processes in acquiring the market value whichever deemed to be applicable in the specific machinery.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G-Government to Government/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Duly subscribed Sworn Statement by the declarant declaring the market value of the real property (2 original copies)		Forms available at the Municipal Assessor's Office		
2. Listing of Machineries (2 original copies)		Declarant		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality  2..1. Verify the assessment records, if the property has no existing Tax Declaration/ARP	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php.55.00 (Subscription of Sworn Statement) Php. 55.00 (inspection fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request	*none	2 minutes	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment





	slip and return the O.R to the client			Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and schedule an ocular inspection, verification and/or actual appraisal and assessment of the subject property	*none		
6. Meet the MASSO staff to conduct an ocular inspection on site	6.0. Conduct ocular inspection, and advise the client to wait for the appropriate action of the Provincial Assessor		1 day	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
7. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	7.0. Appraisal & Assessment Section prepare inspection report and floor plan as per ocular inspection and assessment  7.1. Process the transaction using the RPT System (encoding to printing of Tax Declaration)  7.2. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA  7.3. Municipal Assessor will sign the documents upon proof reading  7.5. Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor	*none	15 minutes/parcel  15 minutes/parcel  2 minutes/parcel  **time for the approval at PASSO is excluded in the total processing time	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office  <b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office  <b>*Municipal Assessor</b>
<b>TOTAL:</b>		Php. 110.00 per parcel	1 day and 46 minutes	



## 8. Endorsement of Transmittal to the Provincial Assessor's Office Recommending the Cancellation of Assessment of Real Property/Tax Declaration

In case several assessments are made on one and the same property, or when two persons have declared in their names the same property or a portion thereof and were issued corresponding Tax Declarations, any of the parties or their authorized representative may request for voluntary cancellation of their respective Tax Declaration. However, if any assessee or his representative shall object to the cancellation of the assessment made in his name, such assessment shall not be cancelled but the fact shall be noted on the FAAS, Tax Declaration and other assessment records.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter request or Affidavit requesting for the cancellation of assessment which must be executed by the declared owner or his/her direct heir. ( <i>Relationship of affiant to the owner must be established on the written request as well as the reason why the declared owner is not the one making the request/affidavit</i> ). (2 original copies)		Lawyer/Notary Public		
2. Duly subscribed request for cancellation of assessment (2 original copies)		Form available at the Municipal Assessor's Office		
3. Certificate of Tax Payment up to the current year (1 original, 1 photocopy)		Municipal Treasurer's Office		
4. Inspection/verification report of the municipal assessor		Municipal Assessor's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip, verify the client's transaction and return the request slip	*none	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Client present complete requirements	2.0. Receive and evaluate the submitted requirements as to completeness and quality  2..1. Verify the assessment records, as to the contents of the submitted affidavit	*none	5 minutes/parcel	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue official receipt	Php.55.00 (cancellation fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office



4. Client will present Official Receipt of payment together with the request slip	4.0. Receive the OR and record the O.R. number in the request slip and return the O.R to the client	*none	2 minutes	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
5. Affix his/her signature in the Official Logbook and provide complete contact details	5.0. Provide the logbook and schedule an ocular inspection and verification	*none		
6. Meet the MASSO staff to conduct an ocular inspection on site	6.0. Conduct ocular inspection, and advice the client to wait for the appropriate action of the Provincial Assessor	*none	1 day	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office
7. Wait for call/text from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	7.0. Appraisal & Assessment Section prepare inspection report as per ocular inspection and verification	*none	5 minutes	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office
	7.1. Prepare transmittal, attach the processed Tax Declaration including all attachments and present for signing of the MA	*none	5 minutes	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office Revenue Collection Clerk II-Municipal Treasurer's Office
	7.2. Municipal Assessor will sign the documents upon proof reading  73..Forward the transmittal of the processed documents for appropriate action of the Provincial Assessor		2 minutes/parcel  **time for the approval at PASSO is excluded in the total processing time	<b>*Appraisal &amp; Assessment Section:</b> Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ LAOO II- Municipal Assessor's Office  <b>*Municipal Assessor</b>
<b>TOTAL:</b>		Php. 55.00 per parcel	1 day and 46 minutes	



## 9. History Verification of Tax Declaration/Trace Back

The Municipal Assessor's Office is the custodian of assessment records including the history of every Tax Declaration. History verification is the process to validate the origin of every Assessment of Real Property/Tax Declaration through back tracking each and every general revision down to the oldest revision present on file.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Request (1 original, 1 photocopy)		Declarant/Claimant		
2. Valid Identification Card 2.a. Driver's License 2. b. Voter's I.D. 2.c. Passport 2. d. Senior I.D. 2.e. Police Clearance 2.f. NBI Clearance 2. g. PRC I.D. 2.h. company I.D.		LTO ComElec DFA MSWDO/CSWDO Police Station NBI PRC employer		
3. SPA/ Authorization Letter- for Authorized Representative (2 original copies))		-Lawyer (PAO or private)/ authorization letter written by real property declarants bearing their signature over printed name		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip	*none	2 minute	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Wait for the verification of the requested record	2.0. Verify and check assessment roll as to existence of requested record/file and return request slip for payment at the MTO	*none	3 minute	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue Official Receipt	Php. 60.00 (verification fee)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present O.R. of payment together w/the request slip	4.0. Receive official receipt 4.1. Prepare requested documents  4.2. Record the O.R. number in the request slip and on the document		1 hour	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office



5. Pay documentary stamps.	5.0. Accept payment and attach documentary stamp on the document	Php.40.00 (documentary stamps)	2 minutes	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
6. Wait for the signing of the requested document	6.. Signing of the requested document/s by the Municipal Assessor/OIC	none		Municipal Assessor/OIC- Municipal Assessor's Office
7. Receive the requested document	7.0. Issue the requested document/s	none		Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
<b>TOTAL:</b>		Php. 95.00	1 hour 12 minutes	

\* History Verification of Tax Declaration/Trace Back Subject to compliance with the Data Privacy Act (DPA) and the National Privacy Commission (NPC) Privacy Policy Advisory Opinion No. 2019-013 Dated April 1, 2019.

## 10. Issuance of Certified Tax Map of Real Properties

Tax Mapping is the essential key to establish a complete inventory of all real properties. It also provides a permanent link between real properties and office records and identify the ownership of every real property and to account for the total land area of every barangays and the municipality as a whole. Certified Tax Map of a specific property may be issued to an authorized individual with a valid purpose on intent, provided however that not all properties within the Municipality of Tuba are accounted in the Official Municipal Base Map in custody of this office since the said base map is a collection of survey plans, approved subdivision plans and titles submitted by the declarants before this office.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G-Government to Government/G2C-Government to Citizen/G2B-Government to Business			
<b>Who may avail:</b>	Tax Payers, Real Property Declarants or their Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Request (1 original, 1 photocopy)		Declarant/Claimant		
2. Valid Identification Card 2.a. Driver's License 2. b. Voter's I.D. 2.c. Passport 2. d. Senior I.D. 2.e. Police Clearance 2.f. NBI Clearance 2.g. PRC I.D.		LTO ComElec DFA MSWDO/CSWDO Police Station NBI PRC		
3. SPA/ Authorization Letter- for Authorized Representative (2original copies)		-Lawyer (PAO or private)/ authorization letter written by real property declarants bearing their signature over printed name		
4. Survey Plan/approved plan and/or photocopy of title (1 photocopy)		Declarant/Claimant/Geodetic Engineer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>



1. Client fill up request slip and present ID, * if client is an authorized representative, present authorization letter/SPA and valid ID	1.0. Issue request slip 1.1. Receive accomplished request slip	*none	2 minute	Admin. Aide III/ Admin Aide VI/ Assessment Clerk III/ Records Officer- Municipal Assessor's Office
2. Wait for the verification of the requested record	2.0. Verify and check the official base map as to existence of the requested data	*none	3 minute	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office
3. Client will proceed to the Treasury Office for payment *Make sure to secure the Official Receipt that will be issued upon payment	3.0. Receive payment and issue Official Receipt	Php. 100.00 (bond size)	5 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office
4. Client will present O.R. of payment together w/the request slip	4.0. Receive official receipt 4.1. Prepare requested documents 4.2. Record the O.R. number in the request slip and on the document		15 minutes	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office
5. Pay documentary stamps.	5.0. Accept payment and attach documentary stamp on the document	Php.40.00 (documentary stamps)		<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office
6. Wait for the signing of the requested document	6.. Signing of the requested document/s by the Tax Mapper/Draftsman/M A	none	2 minutes	<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I/Municipal Assessor
7. Receive the requested document	7.0. Issue the requested document/s	none		<b>*Tax Mapping Section:</b> Draftsman II/ Tax Mapper I- Municipal Assessor's Office
<b>TOTAL:</b>		Php. 140.00	27 minutes	

\* Issuance of Certified Tax Map of Real Property is Subject to compliance with the Data Privacy Act (DPA) and the National Privacy Commission (NPC) Privacy Policy Advisory Opinion No. 2019-013 Dated April 1, 2019.