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# **Municipal Assessor's Office (MASSO)**

## **External Services**

## 1. Endorsement for the Cancellation of Assessment of Real Property/Tax Declaration to the Provincial Assessor's Office

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>	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. 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)		Owner / Heir / 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		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
2.0 Client present complete requirements	2.0. Receive and evaluate the completeness and quality of the submitted documents as per checklist of requirements 2.1. Verify from the assessment records, as to the contents of the submitted affidavit and instruct the client to pay at the MTO	*none	5 minutes/parcel	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Elias B. Paus Jr., Regina T. Abance, Jimver I. Pagnas

<p>3.0 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>Cancellation fee =PhP380.00 + Inspection Fee PhP 1,050.00</p>	<p>13 minutes</p>	<p>MTO: Revenue Collection Clerk II</p>
<p>4.0 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>	<p>*none</p>	<p>3 minutes</p>	<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Elias B. Paus Jr., Regina T. Abance, Jimver I. Pagnas</p>
<p>5.0 Receive the duplicate copy of the checklist of the submitted documents and affix his/her signature over printed name in the Official Logbook and provide complete contact details (mobile number/ e-mail address)</p>	<p>5.0. Provide the logbook and issue duplicate copy of the checklist of the submitted documents and schedule an ocular inspection date</p>	<p>*none</p>		
<p>6.0 Proceed to the site for ocular inspection on the scheduled inspection date</p>	<p>6.0. Conduct ocular inspection as to the content of client's affidavit, and advice the client to wait for the appropriate action of the Provincial Assessor</p>	<p>*none</p>	<p>19 days, 7 hours, 36 minutes</p>	
<p>7.0 Wait for text or e-mail from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)</p>	<p>7.0. Appraisal &amp; Assessment Section prepare inspection report as per ocular inspection and verification</p> <p>7.1. Prepare first endorsement for cancellation of Tax Declaration (including all attachments) and present for signing of the MA</p> <p>7.2. Transmit the processed documents to the Provincial Assessor for appropriate action</p> <p>7.3. Retrieve the transmitted from PASSO</p>	<p>*none</p> <p>*none</p>		<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Elias B. Paus Jr., Regina T. Abance, Jimver I. Pagnas, Engr. Noel G. Tomin</p>



	7.4. Inform the client to receive the owner's copy (if approved) and/or comply to discrepancies ( if w/ discrepancy notice); subject for retransmission 7.5. Administer the accomplishment of CSM form			
<b>TOTAL:</b>		<b>PhP1,430.00 per parcel</b>	<b>20 days</b>	

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

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>	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. 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/ Notary Public		
4. Floor Plan (if any) (2 photocopies)		Licensed Civil Engineer/ MEO-Tuba		
5. Consent of lot owner if building is erected on a lot owned by another person (2 original copies)		Lot owner		
6. Cedula (1 photocopy)		Barangay / Municipal Treasury Office		
7. TIN ID No.		BIR		
<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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas

<p>2. Client present complete requirements</p>	<p>2.0. Receive and evaluate the submitted requirements based on the checklist of requirements as to completeness and quality                  2..1. Verify the assessment records, if the property has no existing Tax Declaration/ARP                  2.2. If the property has no existing Tax Declaration upon verification, instruct the client to pay at the MTO</p>	<p>*none</p>	<p>5 minutes/parcel</p>	<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p>
<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>Subscription Fee - Php500.00                  Inspection Fee - Php1,050.00 New ARP -Php150.00</p>	<p>13 minutes</p>	<p>Municipal Treasurer's Office: Revenue Collection Clerk II</p>
<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>	<p>*none</p>	<p>3 minutes</p>	<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p>
<p>5. Receive the duplicate copy of the checklist of the submitted documents and affix his/her signature over printed name in the Official Logbook and provide complete contact details (mobile number/ e-mail address)</p>	<p>5.0. Provide the logbook and issue duplicate copy of the checklist of the submitted documents and schedule an ocular inspection date</p>	<p>*none</p>		
<p>6. Proceed to the site for ocular inspection on scheduled inspection date</p>	<p>6.0. Conduct ocular inspection as to the actual use of the subject property (RACIMST), and advice the client to</p>			<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p>

	wait for the appropriate action of the Provincial Assessor		19 days, 7 hours, 36 minutes	
7. Wait for text/e-mail from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)	<p>7.0. Appraisal &amp; Assessment Section prepare inspection report and floor plan as per ocular inspection and assessment</p> <p>7.1. Process the transaction using the RPT System (encoding to printing of Tax Declaration)</p> <p>7.2. Prepare the documentary requirements for signing of the MA</p> <p>7.3. Transmit the documents to Provincial Assessor for appropriate action</p> <p>7.4. Retrieve the documents from the PASSO</p> <p>7.5. Inform the client to receive the owner's copy (if approved) and/or comply to discrepancies ( if w/ discrepancy notice); subject for retransmission</p> <p>7.6. Administer the accomplishment of CSM form</p>	*none		<p>Marjorie P. Saoyao,  Mark S. Walang,  Gaston Arnel O. Dulnuan Jr.,  Regina T. Abance,  Elias B. Paus Jr.,  Jimver I. Pagnas,  Engr. Noel G. Tomin</p>
	<b>TOTAL:</b>	<b>Php1,700.00 per parcel</b>	<b>20 days</b>	

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

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>	Highly Technical			
<b>Type of Transaction:</b>	G2G-Government to Government/G2B-Government to Business/ G2C-Government to Citizens			
<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/ Notary Public		
2. Listing of Machineries (2 original copies)		Declarant		
3. Cedula (1 photocopy)		Barangay / Municipal Treasury Office		
4. TIN ID No.		BIR		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
2.0 Client present complete requirements	2.0. Receive and evaluate the completeness and quality of the submitted documents as per checklist of requirements 2.1. Verify if the property has no existing Tax Declaration/ARP 2.2. If the property has no existing Tax Declaration, instruct the client to pay at the MTO	*none  *none	5 minutes/parcel	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
3.0 Client will proceed to the Treasury Office for payment	3.0. Receive payment and issue official receipt	Subscription Fee of Sworn Statement - Php500.00	13 minutes	MTO: Revenue Collection Clerk II

*Make sure to secure the Official Receipt that will be issued upon payment		Inspection Fee - Php1,050.00 New ARP - Php150.00		
4.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
5.0 Receive the duplicate copy of the checklist of the submitted documents and affix his/her signature over printed name in the Official Logbook and provide complete contact details (mobile number/ e-mail address)	5.0. Provide the logbook and issue duplicate copy of the checklist of the submitted documents and schedule an ocular inspection date	*none		
6.0 Proceed to the site for ocular inspection on the scheduled inspection date	6.0. Conduct ocular inspection as the actual use of the subject property (RACIMST), and advise the client to wait for the appropriate action of the Provincial Assessor	*none	19 days, 7 hours, 36 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
7.0 Wait for text or e-mail 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 the documentary requirements for signing of the MA	*none  *none  *none		



	<p>7.3. Transmit the processed documents to the Provincial Assessor for appropriate action.</p> <p>7.4. Retrieve the submitted documents from the PASSO</p> <p>7.5. Inform the client to receive the owner's copy (if approved) and/or comply to discrepancies ( if w/ discrepancy notice); subject for retransmission</p> <p>7.6. Administer the accomplishment of CSM form</p>	*none		
<b>TOTAL:</b>		<b>Php1,700.00 /machinery</b>	<b>20 days</b>	

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

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>	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>
<b>A. Titled Property</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/ Lawyer
3. Approved Survey Plan (2 blue prints) (blueprints should be clear and readable)	Bureau of Lands



4. Cedula (1 photocopy)	Barangay / Municipal Treasury Office
5. TIN ID	BIR
6. Barangay Resolution endorsing or interposing no objection to the application	Brgy. Officials concerned
<b>B. With Order of Approval for Issuance of Free Patent</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) (blueprints should be clear and readable)	Bureau of Lands
4. Sworn Statement by the declarant declaring the market value of the property (2 originals)	Form available at the Municipal Assessor's Office/ Notary Public
5. Barangay Resolution endorsing or interposing no objection to the application, if necessary (2 originals)	Barangay Officials concerned
6. Cedula (1 photocopy)	Barangay / Municipal Treasury Office
7. TIN ID No.	BIR
<b>C. Untitled Land within Alienable and/or Disposable Zone</b>	
1. Survey Plan with DENR Certification that it is located within Alienable and/or Disposable zone (2 blue prints) (blueprints should be clear and readable)	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) disinterested persons (2 original copies)	Forms available at the Municipal Assessor's Office
5. Duly subscribed affidavit of the applicant that he/she is in long, continuous and notorious possession of the property (2 original copies)	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/ Lawyer
7. Barangay Resolution endorsing or interposing no objection to the application ( 2 original copies)	Barangay officials concerned
8. 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
9. Cedula (1 photocopy)	Barangay / Municipal Treasury Office
10. TIN ID NO.	BIR
<b>D. Public/Unclassified Forest Land with DENR Certification</b>	



1. Survey Plan with DENR Certification that it is located other than Alienable and/or Disposable zone (2 blue prints) (blueprints should be clear and readable)	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) disinterested 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)	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 / Notary Public			
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			
10. Cedula (1 photocopy)	Barangay / Municipal Treasury Office			
11. TIN ID No.	BIR			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas

<p>2.0 Client present complete requirements</p>	<p><b>For Letter A (Under the Checklist of Requirements above)</b>          2.0. Receive and evaluate the submitted requirements based on the checklist of requirements as to completeness and quality and instruct the client to pay at the MTO</p> <p><b>For Letters B, C &amp; D (under the Checklist of Requirements above)</b>          2.0 Receive and evaluate the completeness and quality of the submitted documents as per checklist of requirements          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          2.3. If the property has no existing Tax Declaration upon verification, instruct the client to pay at the MTO</p>	<p>*none</p>	<p>5 minutes/parcel</p>	<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p>
		<p><b>For A &amp; B (Under the Checklist of</b></p>	<p>13 minutes</p>	

<p>3.0 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><b>Requirements above)</b></p> <p>Certificate of Plotting - PhP 235.00/lot Subscription Fee of Sworn Statement - PhP500.00 New ARP - PhP150.00</p>		<p>Revenue Collection Clerk II-Municipal Treasurer's Office</p>
		<p><b>For C &amp; D (Under the Checklist of Requirements above)</b></p> <p>Certificate of Plotting - PhP 235.00/lot Subscription Fee of Sworn Statement - PhP500.00 Inspection Fee - PhP1,050.00 New ARP - PhP150.00</p>		
<p>4.0 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>	<p>*none</p>	<p>3 minute</p>	<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p>
<p><b>For A &amp; B (Under the Checklist of Requirements above)</b></p> <p>5.0 Receive the duplicate copy of the checklist of the submitted documents and affix his/her signature over printed name in the Official Logbook and provide complete contact details (mobile number/ e-mail address)</p>	<p>5.0 Provide the logbook and issue duplicate copy of the checklist of the submitted documents and advise the client to wait for the appropriate action of the Provincial Assessor</p>	<p>*none</p>		
<p><b>For C &amp; D (Under the Checklist of Requirements above)</b></p> <p>5.0 Proceed to the site for ocular inspection on the</p>	<p>5.0 Conduct ocular inspection as to actual use of the subject property (RACIMST), and advice the client to wait for the</p>	<p>none</p>		



scheduled inspection date	appropriate action of the Provincial Assessor			
<p>6.0 Wait for text or e-mail from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)</p>	<p>6.0. Approved Plan or title 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 will process the transaction using the RPT System (encoding to printing of Tax Declaration)</p> <p>6.3. Prepare documentary requirements for signing of the MA</p> <p>6.4. Transmit the documents to the Provincial Assessor for appropriate action.</p> <p>6.5. Retrieve the documents from PASSO</p> <p>6.6. Inform the client to receive the owner's copy (if approved) and/or comply to discrepancies ( if w/ discrepancy notice); subject for retransmission</p> <p>6.1. Administer the accomplishment of CSM form</p>	<p>*Ten years back taxes (Real properties declared for the first time shall be subject to back taxes not exceeding 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>19 days, 7 hours, 36 minutes</p>	<p>Mark S. Walang, Engr. Elias B. Paus Jr.</p> <p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas, Engr. Noel G. Tomin</p> <p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas, Engr. Noel G. Tomin</p>



		<b>Formula: AV x 1% x 10 years x 2(basic &amp; SEF)</b>		
	<b>TOTAL:</b>	<i>For A &amp; B above - Php885.00 per parcel</i>	<b>20 days</b>	
		<i>For C &amp; D above - Php1,935.00 per parcel</i>		

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

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>	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>
<b>A. Increase in Area of an Untitled Land within Alienable and/or Disposable Zone</b>	
1. Survey Plan with DENR Certification that it is located within Alienable and/or Disposable zone (2 blue prints) (blueprints should be clear and readable)	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)	Notary Public
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 / Notary Public
7. Certificate of Non-Tax Delinquency (1 original, 1 photocopy)	Municipal Treasurer's Office
8. 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
9. Cedula (1 photocopy)	Barangay / Municipal Treasury Office
10. TIN ID No.	BIR



<b>B. Increase in Area of an Untitled Land outside Alienable and/or Disposable Zone</b>	
1. Survey Plan with DENR Certification that it is located other than Alienable and/or Disposable zone (2 blue prints) (blueprints should be clear and readable)	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) disinterested 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)	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/ Notary Public
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
10. Cedula (1 photocopy)	Barangay / Municipal Treasury Office
11. TIN ID No.	BIR
12. Certificate of Non-Tax Delinquency (1 original, 1 photocopy)	Municipal Treasury Office
<b>C. 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</b>	
1. Letter request of the claimant (2 original copies)	Claimant/declarant
2. Certificate of Non-Tax Delinquency (1 original, 1 photocopy)	Municipal Treasury Office
3. 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
4. Duly subscribed Affidavit of the owner /claimant that his/her existing Tax Declaration refers to the submitted survey plan (if no previous survey plan	Notary public



submitted or change of at least one boundary lot owner/claimant (2 original copies)				
4.1. Duly subscribed Affidavit attesting the reason for request of revision				
5. Survey Plan (2 blue prints)(for decrease in area/change of location) (blueprints should be clear and readable)		Geodetic Engineer/Land Surveyor		
<b>D. Revision/Reassessment Due to Entry of Title with Increase in Area</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) (blueprints should be clear and readable)		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/ Notary Public		
6. Cedula (1 photocopy)		Barangay / Municipal Treasury Office		
7. TIN ID No.		BIR		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
2.0 Client present complete requirements	2.0. Receive and evaluate the completeness and quality of the submitted documents as per checklist of requirements. 2.1. Verify if the property has an existing Tax Declaration 2.2. If the property has an existing Tax Declaration, instruct the client to pay at the MTO	*none	5 minutes/parcel	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
3.0 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	<b>Fees for Letter A, C &amp; D (under the Checklist of Requirements above)</b> Certificate of Plotting -	13 minutes	Revenue Collection Clerk II-Municipal Treasurer's Office

		<p>Php235.00 per lot  Subscription Fee -Php500.00  Inspection Fee - Php1,050.00  Revision Fee - Php190.00  <b>Fees for Letter B (under the Checklist of Requirements above)</b></p> <p>Certificate of Plotting -Php 235.00/lot  Subscription Fee - Php500.00  Inspection Fee - Php1,050.00  New ARP - Php150.00</p>		
4.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
5.0 Receive the duplicate copy of the checklist of the submitted documents and affix his/her signature over printed name in the Official Logbook and provide complete contact details (mobile number/ e-mail address)	<p><b>For Letter A, B &amp; C (under the Checklist of Requirements above)</b></p> <p>5.0. Provide the logbook and issue duplicate copy of the checklist of the submitted documents and schedule an ocular inspection date</p> <p><b>For Letter D (under the Checklist of Requirements above)</b></p> <p>5.0. Provide the logbook and issue duplicate copy of the checklist of the submitted documents and advice the client to wait for the appropriate action of the Provincial Assessor</p>	*none		

<p><b>For Letter A, B &amp; C (under the Checklist of Requirements Above)</b></p> <p>5.1 Proceed to the site for an ocular inspection on scheduled inspection date.</p>	<p><b>For Letter A, B &amp; C (under the Checklist of Requirements Above)</b></p> <p>5.1. Conduct ocular inspection as to the actual use of the subject lot (RACIMST), and advise the client to wait for the appropriate action of the Provincial Assessor</p>		<p>19 days, 7 hours, 36 minutes</p>	<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p>
<p>6.0 Wait for text or e-mail from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)</p>	<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 documentary requirements for signing of the MA</p> <p>6.4. Transmit the processed documents to the Provincial Assessor for appropriate action.</p> <p>6.5. Retrieve the documents from the PASSO</p> <p>6.6. Inform the client to receive the owner's copy (if approved) and/or comply to discrepancies ( if w/ discrepancy notice); subject for retransmission</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>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p> <p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p> <p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas, Engr. Noel G. Tomin</p>



	6.7. Administer the accomplishment of CSM form			
	<b>TOTAL:</b>	For Letter A, C & D above PhP1,975.00 per parcel	20 days	
		For Letter B above PhP1,935.00 per parcel		

## 6. Endorsement for the Transfer of Real Properties to the Provincial Assessor's Office

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>	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>
<b>A. For Titled Properties</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 photocopy of the R.O.D. stamped deed of conveyance (2 copies) (photocopies should be clear and readable)	Registry of Deeds
3. Certificate of Non-Tax Delinquency issued by the Municipal Treasurer's Office; if title is approved in previous years (1 original, 1 photocopy); if the Transfer Certificate of Title is approved during the current year, Certificate of Non-Tax Delinquency is not required.	Municipal Treasurer's Office
4. Approved Subdivision Plan if subdivided (2 pcs blue prints) (blueprints should be clear and readable)	Bureau of Lands
5. SPA/Authorization Letter for Authorized Representative (1 original, 1 photocopy)	Notary Public
<b>B. Untitled Properties but with Registered Documents</b>	
1. Copy of the registered Deed of Conveyance bearing the stamp of the Registry of Deeds or	Registry of Deeds



photocopy of the stamped Deed of Conveyance (2 copies) (photocopies should be readable, not too dark nor too light)	
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) (blueprints should be clear and readable)	Geodetic Engineers/Land Surveyor
<b>C. Untitled Properties with Unregistered Documents</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)	Notary Public
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) (blueprints should be clear and readable)	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 in-ability/sickness only (1 original, 1 photocopy)	NCIP Notary Public
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>D. Untitled Properties with Unregistered Documents Without Approved Survey Plan or Previously Submitted Survey Plan</b>	
1. Original copy of the Deed of Conveyance (2 copies)	Prepared by a lawyer / Notary Public
2. Original copy of Special Power of Attorney (SPA), if signed in behalf of any party (2 copies)	Notary Public
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 in-ability/sickness only (1 original, 1 photocopy)		NCIP Notary Public		
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 clippings is required; if mentioned in the affidavit as attachment (2 copies)		Newspaper firm		
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) Notary Public Notary Public		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
2.0 Client present complete requirements	2.0. Receive and evaluate the completeness and quality of the submitted documens as per checklist of requirements 2.1. If complete, instruct the client to pay at the MTO	*none	5 minutes/parcel	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas

<p>3.0 Client will proceed to the Treasury Office for payment and secure the Official Receipt</p>	<p>3.0.Receive payment and issue official receipt</p>	<p>Certificate of Plotting - PhP235.00/lot transfer fee - PhP150.00/lot <i>*Note: for transfers as per Extrajudicial Settlement/Self Adjudication, transfer fee is Php150.00 x 2 per parcel)</i></p>	<p>13 minutes</p>	<p>Municipal Treasurer's Office: Revenue Collection Clerk II</p>
<p>4.0 Client will present Official Receipt of payment together with the request slip</p>	<p>4.0 Receive the OR, record in the request slip and return the O.R to the client</p>	<p>*none</p>		<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas</p>
<p>5.0 Receive the duplicate copy of the checklist of the submitted documents and affix his/her signature over printed name in the Official Logbook and provide complete contact details(mobile number/ e-mail address)</p>	<p>5.0. Provide the logbook and issue duplicate copy of the checklist of the submitted documents and advise the client to wait for the appropriate action of the Provincial Assessor</p>	<p>*none</p>	<p>3 minute</p>	

<p>6.0 Wait for text or e-mail from the MASSO regarding the appropriate action of the Provincial Assessor's Office (approved or with discrepancy notice)</p>	<p>6.0. Approved and new title Plan (<i>for titled property</i>)/Survey Plan (<i>for untitled properties</i>) 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</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 the documentary requirements for signing of the MA</p> <p>6.4. Transmit the documents to the Provincial Assessor for appropriate action.</p> <p>6.5. Retrieve the submitted documents from the PASSO</p> <p>6.6. Inform the client to receive the owner's copy (if approved) and/or comply to discrepancies (if w/ discrepancy notice); subject for retransmission</p> <p>6.7. Administer the accomplishment of CSM form</p>	<p>*none</p> <p>*none</p> <p>*none</p> <p>*none</p> <p>*none</p>	<p>19 days, 7 hours, 36 minutes</p>	<p>Tax Mapping Section-MASSO: Draftsman II/ Tax Mapper I</p> <p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas, Engr. Noel G. Tomin</p>
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<b>TOTAL:</b>	<b>Certificate of Plotting</b> - <b>PhP235.00/lot</b> <b>transfer fee</b> - <b>PhP150.00/lot</b> <b>portion</b> *Note: for transfers as per Extrajudicial Settlement/Self Adjudication, transfer fee is Php.150.00 x 2 per parcel)	<b>20 days</b>	
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### 7. History Verification of Tax Declaration (Trace Back to oldest ARP or specific year of revision)

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
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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) 3.1. If the requesting party is the spouse or heir of the declarant: <i>Any proof of relationship (birth cert., death cert.)or Affidavit stating that he/she is an heir of the declarant</i> 3.2. If to be used in obtaining BIR Certificate and/or Registry of Deeds for transfer purposes: Photocopy of the notarized Deed of conveyance (Sale, Donation, EJS, etc.) 3.3. If to be used by counsel/lawyer in court proceedings or case establishment/defense of legal claims or contract preparation: Written undertaking	- Notary Public (PAO or private)/ authorization letter written by real property declarants bearing their signature over printed name - PSA, Local Civil Registry, Notary Public  -Notary Public -Notary Public  * History Verification of Tax Declaration/Trace Back <b>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.</b>

of the lawyer that the request is pursuant to Sec. 12, paragraph "b" or sec. 13 paragraph "f" as the case maybe, of Data Privacy Act				
4. Documentary stamp		BIR office		
CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 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	3 minute	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
2.0 Wait for the verification of the requested record	2.0. Verify and check assessment roll as to existence of requested record/file. 2.1. If the requested record exists, instruct the client to pay at the MTO	*none	3 minute	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
3.0 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	Verification Fee - Php170.00 Certification Fee -Php155.00	13 minutes	MTO: Revenue Collection Clerk II
4.0 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 and attach documentary stamp	*none  *none	1 hour	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas, Engr. Noel G. Tomin
5.0 Receive the requested document	5.0. Issue the requested document/s 5.1. Administer the accomplishment of CSM form	none		
<b>TOTAL:</b>		<b>Php325.00</b>	<b>1 hour 19 minutes</b>	



## 8. History Verification of Tax Declaration (Trace Back with history chart and copies of all previous TDs including pertinent documents/attachments)

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>	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. 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) 3.1. If the requesting party is the spouse or heir of the declarant: <i>Any proof of relationship (birth cert., death cert.) or Affidavit stating that he/she is an heir of the declarant</i> 3.2. If to be used in obtaining BIR Certificate and/or Registry of Deeds for transfer purposes: Photocopy of the notarized Deed of conveyance (Sale, Donation, EJS, etc.) 3.3. If to be used by counsel/lawyer in court proceedings or case establishment/defense of legal claims or contract preparation: Written undertaking of the lawyer that the request is pursuant to Sec. 12, paragraph "b" or sec. 13 paragraph "f" as the case maybe, of Data Privacy Act		- Notary Public (PAO or private)/ authorization letter written by real property declarants bearing their signature over printed name - PSA, Local Civil Registry, Notary Public  -Notary Public  -Notary Public  <i>* 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.</i>		
4. Documentary stamp		BIR office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.0 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 1.3. Verify the office records if the requested ARP exists 1.4. If the ARP exists, instruct the client to wait for notice from the	*none	3 minute	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas

	office to receive the documents			
2.0 Wait for the history verification and preparation of history chart and other requested documents	2.0. Conduct history verification and prepare history chart and all requested documents 2.1. Notify the client through text message or e-mail; that the requested documents are ready for receiving 2.2. Prepare order of payment based on prepared documents	*none	19 days, 6 hours and 44 minute	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
3.0 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	Verification Fee - Php170.00 Certification Fee -PhP155.00 CTC of Tax Dec and other pertinent documents- Php. 115.00 per copy	13 minutes	MTO: Revenue Collection Clerk II
4.0 Client will present O.R. of payment together w/the request slip	4.0. Receive official receipt 4.1. Record the O.R. number in the request slip and on the document and attach documentary stamp	*none  *none	1 hour	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas, Engr. Noel G. Tomin
5.0 Receive the requested document	5.0. Issue the requested document/s 5.1. Administer the accomplishment of CSM form	none		
<b>TOTAL:</b>		Verification Fee - Php170.00 Certification Fee -PhP155.00 CTC of Tax Declaration and other pertinent documents- Php. 115.00 per copy	<b>20 days</b>	



## 9. 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) 2.1. If the requesting party is the spouse or heir of the declarant: <i>Any proof of relationship (birth cert., death cert.)or Affidavit stating that he/she is an heir of the declarant</i> 2.2. If to be used in obtaining BIR Certificate and/or Registry of Deeds for transfer purposes: Photocopy of the notarized Deed of conveyance (Sale, Donation, EJS, etc.) 2.3. If to be used by counsel/lawyer in court proceedings or case establishment/defense of legal claims or contract preparation: Written undertaking of the lawyer that the request is pursuant to Sec. 12, paragraph "b" or sec. 13 paragraph "f" as the case maybe, of Data Privacy Act		- Notary Public (PAO or private)/ authorization letter written by real property declarants bearing their signature over printed name - PSA, Local Civil Registry, Notary Public  -Notary Public  -Notary Public  * <i>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.</i>		
3. Documentary stamp		BIR Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.0 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	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas

2.0 Wait for the verification of the requested record	2.0. Verify and check assessment roll as to existence of requested record/file 2.1. If the requested document exists on file, return the request slip and instruct the client to pay at the MTO	*none	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas
3.0 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	CTC of Tax Declaration Php115.00 Certifications Php155.00,	13 minutes	MTO: Revenue Collection Clerk II
4.0 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 and attach documentary stamp	none	15 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas , Engr. Noel G. Tomin
5.0 Receive the requested document	5.0. Issue the requested document/s 5.1. Administer the accomplishment of CSM form	none		
<b>TOTAL:</b>		<b>CTC of Tax Declaration - PhP115.00 Certifications - PhP155.00</b>	<b>34 minutes</b>	



## 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		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
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) 3.1. If the requesting party is the spouse or heir of the declarant: <i>Any proof of relationship (birth cert., death cert.)or Affidavit stating that he/she is an heir of the declarant</i> 3.2. If to be used in obtaining BIR Certificate and/or Registry of Deeds for transfer purposes: Photocopy of the notarized Deed of conveyance (Sale, Donation, EJS, etc.) 3.3. If to be used by counsel/lawyer in court proceedings or case establishment/defense of legal claims or contract preparation: Written undertaking of the lawyer that the request is pursuant to Sec. 12, paragraph "b" or sec. 13 paragraph "f" as the case maybe, of Data Privacy Act		- Notary Public (PAO or private)/ authorization letter written by real property declarants bearing their signature over printed name - PSA, Local Civil Registry, Notary Public  -Notary Public  -Notary Public  <i>* History Verification of Tax Declaration/Trace Back <b>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.</b></i>	
4. Survey Plan/approved plan and/or photocopy of title (1 photocopy)		Declarant/Claimant/Geodetic Engineer	
5. Documentary stamp		BIR office	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 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	3 minute	Marjorie P. Saoyao, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Jimver I. Pagnas  Mark S. Walang, Elias B. Paus Jr.
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 and instruct the client to pay at the MTO	*none	3 minute	Mark S. Walang, Engr. Elias B. Paus Jr.
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	Certification Fee - PhP315.00 (bond size)	13 minutes	MTO: Revenue Collection Clerk II
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 and attach documentary stamp	*none  *none	15 minutes	Mark S. Walang, Elias B. Paus Jr., Engr. Noel G. Tomin
5. Receive the requested document	5.0. Issue the requested document/s 5.1. Administer the accomplishment of CSM form	None	2 minutes	
<b>TOTAL:</b>		<b>Php315.00</b>	<b>36 minutes</b>	

\* 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.**



## 11. 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 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)		- Notary Public (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>
1.0 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 and instruct the client to wait for verification of the record	*none	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, Elias B. Paus Jr., Jimver I. Pagnas

<p>2.0 Wait for the verification as to existence of the owner's copy</p>	<p>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 Field Appraisal and Assessment Sheet (FAAS).</p>	<p>*none</p>	<p>3 minutes/ARP</p>	<p>Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, , Elias B. Paus, Jr., Jimver I. Pagnas, Engr. Noel G. Tomin</p>
<p>3.0 Client will receive the document and affixed his/her signature over printed name and date on the Field Appraisal and Assessment Sheet (FAAS).</p>	<p>3.0. Issue the requested document 3.1. Administer the accomplishment of CSM form</p>	<p>*none</p>	<p>2 minute</p>	
<b>TOTAL:</b>		<p>*none</p>	<p><b>8 minutes/ ARP</b></p>	

*\*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.*



## 12. Receiving and Responding of Incoming Communications

Incoming communications addressed to the Municipal Assessor's Office are duly acknowledged, properly recorded and filed. A response is prepared immediately (less than 15 working days) for incoming communications that needs one.

<b>Office or Division:</b>	MASSO			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2C – Government to Citizen/G2B – Government to Business Entity/ G2G – Government to Government			
<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. Incoming communications pertaining to real property appraisal and assessment operations , assessment records and other related matters, hard copy or thru email (1 original copy)		Tax payers or authorized representative		
2. SPA/ Authorization Letter (for authorized representative)		Notary Public		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESsing TIME</b>	<b>PERSON RESPONSIBLE</b>
<b>A. For communications printed in hard copy:</b>  1.0 Submit the communication in hard copy and wait for acknowledgement	1.0 Receive the communication 1.1. Stamp “receive” and affix complete receipt details on both receiving copy and office copy. 1.2 Reproduce/ photocopy the received file (file and record the original copy, photocopy serves as attachments to travel Orders or response letters)	None	5 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, , Elias B. Paus, Jr., Jimver I. Pagnas, Engr. Noel G. Tomin
<b>B. For communications thru email:</b> 1.0 Send communication thru the following email: <a href="mailto:massotuba2020@gmail.com">massotuba2020@gmail.com</a> <a href="mailto:tuba_municipal@yahoo.com">tuba_municipal@yahoo.com</a>	1.0 Access the emailed communication using the internet			
2.0 Receive file copy with complete receipt details or receive an acknowledgement email from the Municipal Assessor's Office	2.0 Return file copy of client duly acknowledged or send acknowledgement mail thru email	None	5 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, , Elias B. Paus, Jr., Jimver I. Pagnas, Engr. Noel G. Tomin
3.0 Provide contact details (mobile number/ e-mail address)	3.0 Record the complete contact details and instruct the client to wait for text or e-mail regarding the response letter.	None	3 minutes	Regina T. Abance, , Elias B. Paus, Jr., Jimver I. Pagnas, Engr. Noel G. Tomin

4.0 Wait for text or e-mail from MASSO regarding response letter	4.0 Prepare response letter and necessary attachments	None	15 working days	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, , Elias B. Paus, Jr., Jimver I. Pagnas, Engr. Noel G. Tomin
5.0 Receive text or e-mail from MASSO regarding the response letter	5.0 Contact the client regarding response letter receiving options: 5.1 Thru registered Mail 5.2 Thru e-mail 5.3 Receive personally at the Municipal Assessor's Office	None	3 minutes	
6.0 If the client decided to receive the response letter personally at MASSO: 6.1. Client will receive the response letter and affix complete receipt details on the receiving copy	6.0 Issue the response letter and receiving copy 6.1 File the receiving copy 6.2. Administer the accomplishment of CSM form	None	3 minute	
<b>TOTAL:</b>		<b>None</b>	<b>15 days 19 minutes</b>	



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# **Municipal Assessor's Office (MASSO)**

## **Internal Services**



## 1. Technical and Administrative Assistance (Survey of Government Owned Lots and Preparation of Survey Plans)

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		Client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.0 Client will furnish a copy of the request letter to the Office of the Municipal Assessor	1.0. Receive the letter and return the receiving copy	*none	3 minutes	Marjorie P. Saoyao, Mark S. Walang, Gaston Arnel O. Dulnuan Jr., Regina T. Abance, , Elias B. Paus, Jr., Jimver I. Pagnas, Engr. Noel G. Tomin
	1.1 Conduct the survey as scheduled in the invitation/request letter with the requesting parties	*none	15 days	
	1.2 Provide/ issue the needed/requested service/ documents. 1.3. Administer the accomplishment of CSM form		3 minutes	
<b>TOTAL:</b>		<b>None</b>	<b>15 days, 6 minutes</b>	