



## **Office of the Municipal Assessor**

### **External Services**



## 1. Transfer of ownership

Transfer of ownership is the act of changing the declared owner based on a binding registered conveyance.

<b>Office or Division:</b>	Office of the Municipal Assessor			
<b>Classification:</b>	Highly Technical			
<b>Type of Transactions:</b>	G2C – Government to Citizens; G2G – Government to Government			
<b>Who may avail:</b>	All			
<b>Checklist of requirements</b>		<b>Where to secure</b>		
a. Registered conveyances		Declared Owner/Representative		
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be Paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. Submission of request and requirements – Taxpayer submits a request for transfer of ownership addressed to the assessor.	1. Assessor's Office prepares the FAAS for the new owner (transferee) for the approval by the provincial assessor.	None	2 hours and 30 minutes per proposal	<i>Municipal Assessor (Office of the Municipal Assessor)</i>
2. Taxpayer presents the Real Property Tax Receipt for the current year.	2. Issuance of tax declaration based on the approved FAAS and retention of one copy for office files.	None	1 hour per proposal	<i>Municipal Assessor (Office of the Municipal Assessor)</i>
3. Taxpayer submits the duly registered document from the registered of deeds and certificate authorizing registration from the BIR.				
<b>Total</b>			3 hours and 30 minutes	



## 2. Building assessment

Building Assessment is an undertaking whereby the assessor estimates the value of the declared building.

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<b>Classification:</b>	Highly Technical			
<b>Type of Transactions:</b>	G2C – Government to Citizens; G2G – Government to Government			
<b>Who may avail:</b>	All			
<b>Checklist of requirements</b>			<b>Where to secure</b>	
a. Certificate of Occupancy			Municipal Engineer	
b. Sworn Statement				
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be Paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. Municipal Engineer provides a list of Building Certificate of Occupancy to the Assessor's Office. Assessor's office then prepares letters informing the owners of their duty to declare the property at the office for taxation purposes.	1. Assessor's Office prepares the field appraisal assessment sheet based on the description submitted or as a result of inspection in the absence of the former.	None	2 hours per proposal	<i>Municipal Assessor (Office of the Municipal Assessor)</i>
2. The Taxpayer fills-up a sworn statement declaring and confirming the true and fair market value of the building and swear it in the presence of the assessor.	2. FAAS then is prepared for the approval of provincial assessor who assigns the property index number (PIN). Then, based on the approved FAAS wit PIN, the Tax Declaration is issued to the owner or authorized representative and retaining one copy for office files.	None	2 hours and 30 minutes per proposal	<i>Municipal Assessor (Office of the Municipal Assessor)</i>
<b>Total</b>			4 hours and 30 minutes	



### 3. Annotating / cancelling of loans or mortgages

Annotation and cancellation are undertakings whereby the assessor indicates the transactions requested to be recorded.

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<b>Classification:</b>	Highly Technical			
<b>Type of Transactions:</b>	G2C – Government to Citizens; G2G – Government to Government			
<b>Who may avail:</b>	All			
<b>Checklist of requirements</b>			<b>Where to secure</b>	
a. Notarized Real State Mortgage/Liens and encumbrances			Declared Owner/Representative	
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be Paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. Taxpayer pays the annotation or cancellation fees.	1. Assessment staff verifies the corresponding tax declaration, which is to be annotated or released.	RPT plus 100.00 Annotation Fees	2 hours per proposal	<i>MTO Personnel</i> (Office of the Municipal Treasurer)
2. Taxpayer submits a copy mortgage, contract/agreement bail bond lien or cancellation of loan bail bond /liens and encumbrances, duly notarized by the register.	2. If in proper order, the assessment staff makes the necessary annotation/cancellation on the corresponding Tax Declaration indicating the amount of loan, date of instrument and the corresponding bank/lending institution or private person.		2 hours per proposal	<i>Municipal Assessor</i> (Office of the Municipal Assessor)
<b>Total</b>			4 hours	



#### 4. Conversion, re-assessment, revision and reclassification

Conversion, re-assessment, revision and reclassification are undertakings whereby the assessor, upon verification, converts, re-assesses, revises and reclassifies real properties.

<b>Office or Division:</b>	Office of the Municipal Assessor			
<b>Classification:</b>	Highly Technical			
<b>Type of Transactions:</b>	G2C – Government to Citizens; G2G – Government to Government			
<b>Who may avail:</b>	All			
<b>Checklist of requirements</b>			All	
a. Request for Verification			Declared Owner/Representative	
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be Paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. The Taxpayer shall submit the specific request to the assessor's office for verification or ocular inspection as the case maybe	1. Prepares the FAAS for the approval by the provincial assessor and issuance of Tax Declaration based on the approved FAAS and retain once copy for office files	RPT plus 100.00 Annotation Fees	2 hours and 30 minutes per proposal	<i>MTO Personnel</i> (Office of the Municipal Treasurer)
2. Present the receipt as proof of payment of RPT for the current year				<i>Municipal Assessor</i> (Office of the Municipal Assessor)
<b>Total</b>			2 hours and 30 minutes per proposal	



## 5. Subdivision and consolidation

Subdivision and consolidation are the acts of resurveying of one parcel into two or more, and resurveying of two or more parcels into one.

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<b>Classification:</b>	Highly Technical			
<b>Type of Transactions:</b>	G2C – Government to Citizens; G2G – Government to Government			
<b>Who may avail:</b>	All			
<b>Checklist of requirements</b>			<b>Where to secure</b>	
Approved Subdivision Plan			Declared Owner/Representative	
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be Paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. Client presents the agreement of partition, subdivision plan, approved survey plan, two blue print copies and two photocopies of the title if titled	1. Evaluation of documents and verification as regards to liens and encumbrances		2 hours and 30 minutes per proposal	<i>Municipal Assessor</i> (Office of the Municipal Assessor)
2. Present the receipt as proof of payment of RPT for the current year	2. FAAS shall be prepared for each subdivided lot in the name of the new owner for the approval by the provincial assessor	RPT plus 100.00 Annotation Fees	2 hours and 30 minutes per proposal	<i>MTO Personnel</i> (Office of the Municipal Treasurer)
	2.1 Issuance of tax declaration based on the approved FAAS and retention one copy for office files		1 hour minutes per proposal	<i>Municipal Assessor</i> (Office of the Municipal Assessor)
<b>Total</b>			5 hours and 30 minutes	