



## A. DECLARATION OF OWNERSHIP OF REAL PROPERTIES

Classification, appraisal, assessment and valuation of all real properties within his territorial jurisdiction shall be used as the basis of taxation. Preparation, installation and maintenance of a system of tax mapping and records management and preparation of a Schedule of Market Values of the different classes of real property within his territory.

<b>Office or Division:</b>	OFFICE OF THE MUNICIPAL ASSESSOR			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Declaration of ownership of real properties.			
<b>Who may avail:</b>	All citizens			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Transfer of Ownership * Certified True Copy of Title * Deed of Conveyance a) Deed of Absolute Sale b) Deed of Donation c) Extrajudicial Settlement of Estate d) Affidavit of Self-Adjudication, etc. e) Affidavit of Waiver of Rights * Certified true copy of tax declaration * Transfer tax fee (Provincial) * Transfer fee (Municipal) * Tax clearance/cert. of tax payments * CAR-Capital Gains Tax, Estate Tax Inheritance Tax, Donor's Tax, etc. * Approved Subdivision survey plan * DAR Clearance (if agricultural)				
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Signs in the logbook and files requests for transfer of ownership of real property.	Issues checklist of requirements	None	2 minutes	<i>MASSO Staff</i>
2. Submits complete requirements for transfer of	1) Accepts documents, checks completeness of requirements and	None	5 minutes	<i>Assessment Clerk II</i>  <i>MASSO Staff</i>



ownership of real property.	verifies authenticity of documents submitted.			
	2) Prepares fieldsheets of appraised/ assessed real property unit.	None	5-10 minutes	<i>Assessment Clerk II</i> <i>MASSO Staff</i>
	*Draft FAAS *Assigns PIN & updates TMCR *Reviews & initials fieldsheets *Assigns ARP No. *Finalizes FAAS *Sketches lot *Signs FAAS	None	5 mins. 5-10 mins. 3 mins. 2 mins. 5 mins. 2 mins. 1 min.	<i>MASSO staff</i>  <i>Taxmapper</i> <i>Mun.Assessor</i> <i>Asst.Mun. Assessor</i> <i>LAOO II</i>
	3) Transmits FAAS to Prov'l Assessor for approval	None	As scheduled	<i>Municipal Assessor</i>
	4) Issue original copy of approved tax declaration of transferred property to property owners within 10 days upon approval/ transmittal by the Prov. Assessor.		2 mins.	<i>Assessment Clerk II</i> <i>MASSO Staff</i>
3. For verification of assessment, client signs in the logbook and submits request for the	1) Interviews client. 2) Verifies assessment record.		5-10 mins.	<i>MASSO staff</i>



assessment of real property.	3) If no record found, research of history of the property is conducted,	Research fee 52.00/ page	2 mins.	MASSO staff/researcher
	*If simple transaction, client is advised to return after one (1) working day.	Research fee P52.00/ page	2 mins.	MASSO staff
	*If complex transactions, interviewed client is advised to return after one (1) week	Research fee P52.00/ page	1 week	Asst.Mun. Assessor/Mun. Assessor/ LAOO II  MASSO staff
4. Client requests for Certified true copies of tax declarations and other certifications.	1) Issues certified true copy of tax declarations of real property.	Certificati on Fee P103.00	2 mins.	Assessment Clerk II
	2) Issues certificate of current, latest and existing tax declaration.	Certificati on Fee P103.00	2 mins.	MASSO staff
	3) Issues certification of no property, if found client has no available records.	Certificati on Fee P103.00	1-2 mins.	
	4)Research/ reconstruct old TD's for revisions purposes.	Certificati on Fee P103.00	1-2 working days (complex)	MASSO staff



5. Client requests for Certificate of Landholdings of the property owners.	1) Client advised to return after one (1) day, research and verification on the property conducted.	Research fee P52.00/ page	2 mins.	<i>MASSO staff</i>
	2) Signs certification and issue to client.		2 mins.	<i>MASSO staff</i>
6. Client requests for lot verification and identification.	1) Verifies in TMCR and identifies lot in the cad map.		3-5 mins./per client if simple transaction.	<i>Taxmapper</i>
	2) Scheduled conduct of ocular inspection if lot is not identified.		1 or 2 working days	<i>Asst. Mun. Assessor/ Taxmapper</i>
	3) Assigns PIN for the lot identified and prepare field sheets of tax declaration.		5mins.	<i>Taxmapper</i>
7. Inspection and assessment of newly constructed building, renovation and other improvement.	1) Notice of inspection disseminated to property owners.		1 or 2 working days	<i>Taxmapping Aide-Designate</i>
	2) Checks completeness of documents submitted and conduct ocular inspection		1 or 2 working days	<i>Taxmapping Aide-Designate/ Taxmapper</i>



**OFFICE OF THE MUNICIPAL ASSESSOR**  
**External Services**