



**Municipal Assessor's Office**  
External Services



### 1. APPRAISAL AND ASSESSMENT (TRANSFER OF OWNERSHIP)

It is the change of ownership as reflected in the RTACS to be processed by the LGU and approved by the Provincial Assessor. It requires the approved TITLE coming from the issuing agency, payment of required fees and previous owner's taxes.

<b>Office of Division</b>	<b>Municipal Assessor's Office</b>			
<b>Classification</b>	<b>Complex</b>			
<b>Type of Transaction</b>	<b>Government to Citizen &amp; Government to Government</b>			
<b>Who may Avail</b>	<b>Real Property Owners</b>			
<b>CHECKLIST OF REQUIREMENTS:</b>			<b>WHERE TO SECURE:</b>	
<ul style="list-style-type: none"> <li>○ Original copy of TCT, OCT for cross checking, 2 pcs. Photocopy of Title</li> <li>○ Tax Clearance</li> </ul>			Applicant/Client Municipal Treasurer's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fills out Request Form, hands over to attending/receiving staff the required documents.	<ul style="list-style-type: none"> <li>○ Verifies and assesses the documents. Prepares the forms to be filled out by the client/s (Sworn Statement &amp; Inspection Report).</li> </ul>			
2. Client is interviewed and if documents are complete, pays to the MTO the required fee/s.	<ul style="list-style-type: none"> <li>○ Prepares Assessment Papers.</li> <li>○ Forwards documents to PASSO for Approval.</li> <li>○ Records approved documents and hand over owner's copy.</li> </ul>	100.00 + 30.00 (Document ary Stamp)	2 Days for Party-waiting Transactions 72 Days Maximum	LAOO II, LAOO I & Assessment Clerk III
	<b>TOTAL</b>	<b>P 130.00</b>	<b>2-72 days</b>	



**2. APPRAISAL AND ASSESSMENT (SUBDIVISION OF REAL PROPERTY WITH AND WITHOUT TRANSFER)**

Assessment of Subdivided lots with Approved Subdivision Plan into individual assessment with or without Certificate of Title.

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<b>Who may Avail</b>	<b>Real Property Owners</b>			
<b>CHECKLIST OF REQUIREMENTS:</b>			<b>WHERE TO SECURE:</b>	
<ul style="list-style-type: none"> <li>○ Original Copy of TCT, OCT for cross checking and 2 pcs. Photocopy of Title, <b>if available</b></li> <li>○ Tax Clearance</li> <li>○ Approved Subdivision Plan</li> </ul>			Applicant/Client  Municipal Treasurer's Office DENR RO XII	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fills out Request Form, hands over to attending/receiving staff the required documents.	<ul style="list-style-type: none"> <li>○ Verify and assess the documents. Prepare the desired forms to affix the signature of the client/s (Sworn Statement &amp; Inspection Report).</li> </ul>			
2. Client is interviewed and if documents are complete, pays to the MTO the required fee/s.	<ul style="list-style-type: none"> <li>○ Conducts Field Inspection if needed.</li> <li>○ Prepares Assessment Papers.</li> <li>○ Forwards documents to PASSO for Approval.</li> <li>○ Records approved documents and hand over owner's copy.</li> </ul>	100.00 + 30.00 (Documentary Stamp)	2 Days for Party-waiting Transactions 72 Days Maximum	LAOO II, LAOO I & Assessment Clerk III
	<b>TOTAL</b>	<b>P 130.00</b>	<b>2-72 days</b>	

**Note:** For Subdivision under CARP Compulsory Acquisition Tax Clearance is not required per BLGF Circular.



### 3. APPRAISAL AND ASSESSMENT (NEWLY DISCOVERED REAL PROPERTY)

Non-existent Real Property in the RTACS subject to appraisal and assessment for taxation purposes. This includes new survey, new titles and newly constructed buildings and other improvements.

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<b>Who may Avail</b>	<b>Real Property Owners</b>			
<b>CHECKLIST OF REQUIREMENTS:</b>			<b>WHERE TO SECURE:</b>	
<ul style="list-style-type: none"> <li>○ Original Copy of TCT, OCT for cross checking (Optional) and 2 pcs. Photocopy of Title (<b>For Lands</b>)</li> <li>○ Building Permit FOR BUILDING or Sworn Statement declaring the true and current value of property</li> </ul>			Applicant/Client  Municipal Engineering's Office or MASSO	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fills out Request Form, hands over to attending/receiving staff the required documents.	<ul style="list-style-type: none"> <li>○ Verify and Assess the documents. Prepare the desired forms to affix the signature of the client/s (Sworn Statement &amp; Inspection Report)</li> </ul>	100.00 + 30.00 (Documentary Stamp)	2 Days for Party-waiting Transactions 72 Days Maximum	LAOO II, LAOO I & Assessment Clerk III
2. Client is interviewed and if requirements are complete, pays to the MTO the required fee/s.	<ul style="list-style-type: none"> <li>○ Conducts field investigation if needed and advise to come back on a specified date.</li> <li>○ Prepares Assessment Papers</li> <li>○ Forwards documents to PASSO for Approval</li> <li>○ Records approved documents and hand over owner's copy</li> </ul>			
<b>TOTAL</b>		<b>P 130.00</b>	<b>2-72 days</b>	



#### 4. ISSUANCE OF TAX DECLARATION

A Tax Declaration is a Property record, which is a traditional assessment document maintained by the provincial, city or municipal assessors, showing among others the market and assessed values of the property as the basis for the collection of real property tax.

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<b>Who may Avail</b>	<b>Real Property Owners</b>			
<b>CHECKLIST OF REQUIREMENTS:</b>			<b>WHERE TO SECURE:</b>	
<ul style="list-style-type: none"> <li>○ Valid ID's (Optional)</li> </ul>			Applicant/Client	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fills out Request Form, hands over to attending/receiving staff the required documents.	<ul style="list-style-type: none"> <li>○ Verifies and Checks records in the RTACS. If there is no record of payment found in the RTACS, advise the client/s to settle first the tax obligation to the MTO and come back if partial/full payment is done.</li> </ul>	100.00 + 30.00 (Documentary Stamp)	30 minutes	MASSO Staff
2. Client is interviewed and if requirements are complete, pays to the MTO the required fee/s.	<ul style="list-style-type: none"> <li>○ Prepares the copy of Tax Declaration to be signed by the Municipal Assessor.</li> <li>○ Records in Logbook and releases the Tax Declaration.</li> </ul>			
<b>TOTAL</b>		<b>P 130.00</b>	<b>5 minutes</b>	



## 5. ISSUANCE OF VARIOUS CERTIFICATIONS, ETC.

Certifications like, Certification of Landholding, Certification without Landholding, Certification of No Improvement, Certification of Assessed Value that are used for any legal transactions and purposes.

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<b>Who may Avail</b>	<b>Real Property Owners</b>			
<b>CHECKLIST OF REQUIREMENTS:</b>			<b>WHERE TO SECURE:</b>	
<ul style="list-style-type: none"> <li>○ Valid ID's (Optional)</li> </ul>			Applicant/Client	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fills out Request Form, hands over to attending/receiving staff the required documents.	<ul style="list-style-type: none"> <li>○ Verifies and Checks records in the RTACS.</li> </ul>			
2. Client pays to the MTO the required fee/s.	<ul style="list-style-type: none"> <li>○ MASSO Staff prepares the Certification. Municipal Assessor's signs the Certification.</li> <li>○ Holds a file copy, records in logbook and release the certification.</li> </ul>	100.00 + 30.00 (Documentary Stamp)	35 minutes	MASSO Staff
	<b>TOTAL</b>	<b>P 130.00</b>	<b>35 minutes</b>	