MUNICIPAL ASSESSOR'S OFFICE (MASSO) FRONTLINE SERVICE

Municipal Treasurer's Office		Entrance (Ground Floor)		Mun. Civil Registrar
MAC	CCO		MSWDO	MASSO
MLGOO/ DILG	СОА			MPDO
	CR			MEO

Office Personnel			
Dario L. Bermudez	- Municipal Assessor		
Bonimar G. Lovete	- LAOO-1		
Romeo A. Bermudez	- Market Supervisor-1		
Editha L. Aquitana	- Assessment Clerk-II		
Bonifacio M. Arbis - Tax Mapping Aide			
For more information, please contact : Dario L. Bermudez thru cel # 09174332433			

VISION :

The Municipal Assessor's Office shall be an active partner in the transformation of the local government unit to be financially self-sustaining institution operating within the framework of the national government's fiscal policies.

MISSION:

To establish a systematic method of real property assessment responsive to the people's need and supportive to the Local Government Units quest for financial stability. Appraisal and assessment of all real property whether taxable or exempt situated within the area of responsibility of the local government unit.

OBJECTIVES:

- 1. To appraise / assess real property
- 2. To properly keep, maintain and update assessment records
- 3. To establish and maintain RPTA System.
- 4. To enhance the appraisal and assessment skills of the Municipal Assessment Staff.

1. Securing Owner's Copy of Updated tax declaration

☑ INFORMATION ABOUT THE SERVICE

THE OWNER'S copy of updated tax declaration is secured upon transfer of ownership of real property from the previous to the new owner.

This is done to update the records of the municipal government and to transfer real property taxation to the new owner.

☑ REQUIREMENT(S): IN 2 COPIES EACH

- Pro Forma Municipal Assessor
- Deed of Conveyance (sale, donation, etc.) duly notarized and registered w/ the Office of the Registry of Deeds
- Real Property Tax official receipt and Tax Clearance Certificate from Municipal Treasurer.
- Transfer Tax payment receipt (50% of 1 % of the total consideration of the Fair Market Value whichever is higher Provincial Treasurer Office (Provincial Ordinance No. 008-93).
- Capital Gains Tax payment receipt and Certificate Authorizing Registration (CAR) from Bureau of Internal Revenue (BIR) District Office –BP # 37.
- Authenticated Photocopy of Title (if titled) Registry of Deeds at Provincial Office
- Copy of approved subdivision plan (segregation, consolidation If Titled)
- Sketch Plan (If Untitled)- Municipal Assessor.

TRANSFER PURSUANT TO R.A. 6657 (CARP / PD 27)

- Deed of Voluntary Land Transfer (DVLT) or Deed of Transfer whichever is Applicable – DAR
- 2. Emancipation Patent / Certificate of land Transfer (CLT) of Certificate of Land Ownership Award (CLOA) whichever is applicable – DAR
- 3. Parcellary Map Survey (PMS) DAR
- 4. Certificate of Real Property Tax Payment Municipal Treasurer.

FESS :

- Verification Fee : Php 50.00
- True copy

Owner :	30.00	
Autho. Rep.	40.00	
. Ocular Inspection Fee		
Assmt. Related :	50.00	
. Sketch Plan :	50.00	

☑ STEPS TO AVAIL THE SERVICE

Steps	M INIMUM TIME CONSUME	RESPONSIBLE PERSON/ DISTRICT INCHARGE CONCERNED
 Request for the Service: * The Client Approach and inform the concerned District Incharge of the service requested : * The District Incharge does Following :	1 minute 10 minutes 2 minutes	 EDITHA L. AQUITANIA Assessment Clerk-II District – I – Coverage Brgy. Hinimbangan, Sangay, & Mahayahay BONIFACIO M. ARBIS Tax Mapping Aide District - II – Coverage Brgy. Poblacion, Crossing, Songkoy & San Roque ROMEO A. BERMUDEZ MARKET SUPERVISOR-I DISTRICT – III- COVERAGE BRGY. JALIOBONG & BANGAYAN BONIMAR G. LOVETE LAOO-I DISTRICT- IV – COVERAGE BRGY. CANAWAY & SAN ISIDRO
 2. Site Inspection a. The District Incharge along with the client conduct ocular inspection to establish & confirm the declaration & data provided by the client. b. A Field Appraisal & Assessment Sheet (FAAS) is prepared. 	3 to 4 hours May vary depending on the property's size location, as well as the means of transportation	EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Assessment Clerk-I ROMEO A. BERMUDEZ MARKET SUPERVISOR BONIMAR G. LOVETE LAOO-I
 3. Preparation / Processing of Updated Tax Declaration * The District Incharge prepares/ process the following: a. Updated Tax Declaration b. Notice of Assessment 	30 minutes	EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR

c. Checklist of supporting documents		
		BONIMAR G. LOVETE LAOO-I
d.Transmittal		EDITHA L. AQUITANIA Assessment Clerk-II BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I
* The Reviewing Officer review the Updated assessment.	10 minutes	BONIMAR G. LOVETE LAOO-I
* The Municipal Assessor sign the updated assessment and attachments.	3 minutes	DARIO L. BERMUDEZ MUNICIPAL ASSESSOR
* Endorsement to PASSO for Approval	8 hours	EDITHA L. AQUITANIA Assessment Clerk-II BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I CLIENT
 4. Install / update / recording of approved Tax Declaration The District Incharge records the approved transaction in the ff., to wit: a. TM / TMCR b. ROA (Taxable & Exempt c. Assmt. Roll (Taxable & Exempt) d. ORC e. RCA f. NA / RPTOP (Part-A) 		EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I

* The Distric Notice of As owners copy Declaration	Owners Copy; ct Incharge deliver the sessment with the of the updated Tax to the declared owner, terested parties.	1 hour May vary depending on the property's size, location, as well as the means of transportation	EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I
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2. Securing assessment for a new Land, building or machinery

☑ INFORMATION ABOUT THE SERVICE

NEW TAX declarations (TD) have to be prepared for newly constructed buildings newly installed machinery and newly discovered or previously undeclared land.

The Municipal Assessor's Office conducts field inspection to assess the value of the real property.

The new TD serves as the municipal government's permanent record on the real property unit. It is also used for real property tax purposes.

☑ REQUIREMENT(S): IN 2 COPIES EACH

LAND :

A. UNTITLED :

- A survey plan prepared by a duly licensed Geodetic Engineer duly approved by the Land Management Bureau (LMB) of the Department of Environment and Natural Resources (DENR);
- A certification from the Community Environment and Natural Resources Office (CENRO), stating among others, that the land is within the alienable and disposable area;
- 3. An affidavit of ownership and/or Sworn Statement declaring the Market Value of Real Property filed by the owner/administrator; Affidavit that the applicant is in long, continuous and notorious possession of the property.
- 4. A certification from the barangay captain that the declarant is the present possessor and occupant of the land and the certification of the adjoining owners duly sworn to by the barangay captain and / or the municipal mayor.
- 5. An ocular inspection/investigation reports by the assessor or his authorized representative;

In case of newly discovered lands wherein the possessor/ occupant whose rights can not be established, the foregoing requirements under (1) to (5) hereof, shall likewise apply;

In case of lands of the public domain occupied and possessed by National Cultural Communities prior to July 4, 1955, a certification from National Commission for Indigenous Peoples (NCIP) shall be submitted.

In case of an untitled property being claimed by two or more persons whether natural or juridical a tax declaration shall be issued for each claimants.

B. TITLED :

- A Certified true copy of free patent, homestead or miscellaneous sales application must be submitted;
- 2. A Certified true copy of the title issued by the Register of Deeds, certifying among others, that the original copy of which is intact and existing in the said registry.
- 3. Approved survey plan.

BUILDING & MACHINERY :

- 1. Request Slip (Pro Forma) Municipal Assessor
- 2. Blueprint of the approved Building Plan
- 3. Photocopy of Occupancy Permit
- 4. Offiicial Receipt
- 5. Building Permit

FEES : Ocular Inspection Fee : Php 50.00

☑ STEPS TO AVAIL OF THE SERVICE

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STEPS	MINIMUM TIME	RESPONSIBLE PERSON/
	CONSUME	DISTRICT INCHARGE CONCERNED
 1. Request for the Service: .* The Client Approach and inform the concerned District Incharge of the service requested : .* The District Incharge does Following : a. Advice the Client to fill-up the Pro-forma request slip. b. Verify the Property c. Ensure compliance of required supporting documents d. Require payment of Fees 	1 minute 10 minutes 2 minutes	EDITHA L. AQUITANIA Assessment Clerk-II District – I – Coverage Brgy. Hinimbangan, Sangay, & Mahayahay BONIFACIO M. ARBIS Tax Mapping Aide District - II – Coverage Brgy. Poblacion, Crossing, Songkoy & San Roque ROMEO A. BERMUDEZ MARKET SUPERVISOR-I DISTRICT – III- COVERAGE BRGY. JALIOBONG & BANGAYAN BONIMAR G. LOVETE LAOO-I DISTRICT- IV – COVERAGE BRGY. CANAWAY & SAN ISIDRO

2. Site Inspection		
 a. The District Incharge, along with the client, conducts 0cular inspection to establish and data provided by the client. b. The following are prepared : * A Field Appraisal & Assessment Sheet (FAAS) is prepared. * Construction Data * Installation Data 	3 to 4 hours May vary depending on the property's size, location, as well as the means of transportation	EDITHA L. AQUITANIA Assessment Clerk-II BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR BONIMAR G. LOVETE LAOO - I

 3. Preparation/ Processing of Tax Declaration * The District Incharge prepares the following ; Tax Declaration Notice of Assessment Checklist of supporting documents 	30 minutes	EDITHA L. AQUITANIA ASSESSEMENT CLERK-II BONIFACIO M. ARBIS TAX MAPPING AIDE ROMEO A. BERMUDEZ MARKET SUPERVISOR - I BONIMAR G. LOVETE LAOO-I
d.Transmittal		EDITHA L. AQUITANIA Assessment Clerk-II BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I
 * The Reviewing Officer review the Updated assessment. 	10 minutes	BONIMAR G. LOVETE LAOO-I

 The Municipal Assessor sign the updated assessment and attachments. Endorsement to PASSO for Approval. 	3 minutes 8 hours	DARIO L. BERMUDEZ MUNICIPAL ASSESSOR EDITHA L. AQUITANIA ASSESSMENT CLERK-II BONIFACIO M. ARBIS TAX MAPPING AIDE ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I
 4. Install / update / recording of approved Tax Declaration The District Incharge records the approved transaction in the ff., to wit: g. TM / TMCR h. ROA (Taxable & Exempt i. Assmt. Roll (Taxable & Exempt) j. ORC k. RCA l. NA / RPTOP (Part-A) 	30 MINUTES	EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I
5. Delivery of Owners Copy; * The District Incharge deliver the Notice of Assessment with the owners copy of the updated Tax Declaration to the declared owner, and other interested parties.	1 hour May vary depending on the property's size, location, as well as the means of transportation	EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I

3. Securing certifications on tax declaration, property holdings or non-improvement, etc.

☑ INFORMATION THE SERVICE

THE TAX declaration (TD) serves as the municipal permanent records for every real property unit (land , building and Machinery).

A certified true copy or certifications of various property holdings, non-improvements thereon etc.,may be requested from the Municipal Assessor's Office.

☑ SERVICE REQUIREMENT(S):

• None

Ø SERVICE FEES:

- Certification Fee P 50.00 plus DST P 15.00
- True copy

Owner –	Php 30.00
Autho. Rep.	40.00

☑ STEPS TO AVAIL THE SERVICE

Steps	MINIMUM TIME CONSUME	RESPONSIBLE PERSON/district incharge concerned
 Request for the Service: * The Client Approach and inform the concerned District Incharge of the service requested :	1 minute	 EDITHA L. AQUITANIA Assessment Clerk-II District – I – Coverage Brgy. Hinimbangan, Sangay, & Mahayahay BONIFACIO M. ARBIS Tax Mapping Aide District - II – Coverage Brgy. Poblacion, Crossing, Songkoy & San Roque
slip b. Verify the Property c. Ensure compliance of required supporting docu- ments d. Require payment of Fees	10 minutes 2 minutes	ROMEO A. BERMUDEZ MARKET SUPERVISOR-I DISTRICT – III- COVERAGE BRGY. JALIOBONG & BANGAYAN BONIMAR G. LOVETE LAOO-I DISTRICT- IV – COVERAGE BRGY. CANAWAY &
2. Preparation / Process of Certified True Copy or Certification	20 minutes	SAN ISIDRO EDITHA L. AQUITANIA District - I

 Distrcit Incharge types and prepares the certified true copy/certification for checking/initial of the Reveiweng Officer Municipal Assessor signs the document. 	1 minute	BONIFACIO M. ARBIS District - II ROMEO A. BERMUDEZ DISTRICT – III BONIMAR G. LOVETE DISTRICT – IV DARIO L. BERMUDEZ MUNICIPAL ASSESSOR
 Release of Certified True Copy or Certification Client is given a copy of the certification requested and certified true copy of tax declaration (TD). 	1 minute	EDITHA L. AQUITANIA District - I BONIFACIO M. ARBIS District - II ROMEO A. BERMUDEZ DISTRICT – III BONIMAR G. LOVETE DISTRICT – IV

4. Cancelling, revising or correcting assessments

☑ INFORMATION ABOUT THE SERVICE

Clients who would like to cancell , adjust or correct assessments on their real property request this service.

☑ REQUIREMENT(S): IN 2 COPIES

- Request Slip (Pro Forma) Municipal Assessor
- Letter of Request for Cancellation, Revision or correction of Assessment
- Certificate of Real Property Tax Payment and Offcial Receipt (O.R.) Municipal Treasurer.
- Barangay Certification (cancellation of bldg./ machinery)
- Treasurer's Certification(cancellation of bldg./ machinery)
- Mayor's Certification (cancellation of bldg./machinery)
- FESS :
 - . Verification Fee Php 50.00
 - * Ocular Inspection 50.00

☑ STEPS TO AVAIL THE SERVICE

Steps	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
 4. Request for the Service: .* The Client Approach and inform the concerned District Incharge of the service requested : * The District Incharge does following : a. Advice the Client to fillowing : 	10 minutes	 EDITHA L. AQUITANIA Assessment Clerk-II District – I – Coverage Brgy. Hinimbangan, Sangay, & Mahayahay BONIFACIO M. ARBIS Tax Mapping Aide District - II – Coverage Brgy. Poblacion, Crossing, Songkoy & San Roque
up the Pro-forma request slip. b. Verify the property		ROMEO A. BERMUDEZ

 c. Ensure compliance of required supporting documents. d. Require payment of fees 		MARKET SUPERVISOR-I DISTRICT – III- COVERAGE BRGY. JALIOBONG & BANGAYAN BONIMAR G. LOVETE LAOO-I DISTRICT- IV – COVERAGE BRGY. CANAWAY & SAN ISIDRO
2 Site Inspection		EDITHA L. AQUITANIA
 Site Inspection A District Incharge along with the client conducts an inspection of the property to check whether there is a basis for cancellation, revision 	3 to 4 hours May vary depending on the property's size, location, as well as the means of transportation	BONIFACIO M. ARBIS District - II ROMEO A. BERMUDEZ DISTRICT – III
or correction of assessment. • A Field Appraisal Assessment Sheet (FAAS) is prepared 3. Preparation/ Processing of		BONIMAR G. LOVETE DISTRICT – IV
NCA/ Revised Tax Declaration		EDITHA L. AQUITANIA District - I
The District Incharge then prepares:		BONIFACIO M. ARBIS District - II
* A notice of Cancellation Of assessment * Revised or Corrected Tax Declaration * Notice of Assessment * Checklist of supporting * Transmittal	30 minutes	ROMEO A. BERMUDEZ DISTRICT – III BONIMAR G. LOVETE DISTRICT – IV
* The Reviewing Officer review the Notice of		BONIMAR G. LOVETE LAOO-I
Cancellation, Revised Or Corrected Tax Declaration	3 minutes	
* The Municipal Assessor sign The NCA Tax Declaration		DARIO L. BERMUDEZ MUNICIPAL ASSESSOR
 and attachment Endorsement to PASSO for approval 	8 hours	EDITHA L. AQUITANIA District - I
		BONIFACIO M. ARBIS District - II
		ROMEO A. BERMUDEZ DISTRICT – III
		BONIMAR G. LOVETE DISTRICT – IV
		inicipal Government Services

4. Install / update / recording of approved Tax Declaration • The District Incharge records the approved transaction in the ff., to wit: m. TM / TMCR n. ROA (Taxable & Exempt o. Assmt. Roll (Taxable & Exempt) p. ORC q. RCA r. NA / RPTOP (Part-A)		EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I
 5. Delivery of Owners Copy; * The District Incharge deliver the Notice of Assessment with the owners copy of the updated Tax Declaration to the declared owner, and other interested parties. 	1 hour May vary depending on the property's size, location, as well as the means of transportation	EDITHA L. AQUITANIA Assessment Clerk-I BONIFACIO M. ARBIS Tax Mapping Aide ROMEO A. BERMUDEZ MARKET SUPERVISOR-I BONIMAR G. LOVETE LAOO-I

5. Verifying history of real property tax assessments or tax declarations

☑ INFORMATION ABOUT THE SERVICE

THE HISTORY of a certain property (e.g. ownerships, improvements, assessments, etc.) may be verified at the Municipal Assessor's Office.

☑ SERVICE REQUIREMENT(S):

- Photocopy of the Title
- Related Reference documents

FEES:

- Verification Fee Php 50.00 RPU (Real Property Unit)
- Certification Fee Php 50.00 / RPU

STEPS TO AVAIL THE SERVICE

STEPS	MINIMUM TIME	RESPONSIBLE PERSON
JIEP5	CONSUME	RESPONSIBLE PERSON
 1. REQUEST FOR THE SERVICE * The Client Approach and inform the concerned District Incharge of the service requested : * The District Incharge does following : a. Advice the Client to fill-up the Pro-forma request slip b. Receive and check required documents c. Verify the Property d. Require payment of Fees 	15 minutes May vary depending on the number of revisions.	EDITHA L. AQUITANIA Assessment Clerk-II District – I – Coverage Brgy. Hinimbangan, Sangay, & Mahayahay BONIFACIO M. ARBIS Tax Mapping Aide District - II – Coverage Brgy. Poblacion, Crossing, Songkoy & San Roque ROMEO A. BERMUDEZ MARKET SUPERVISOR-I DISTRICT – III- COVERAGE BRGY. JALIOBONG & BANGAYAN BONIMAR G. LOVETE LAOO-I DISTRICT- IV – COVERAGE BRGY. CANAWAY & SAN ISIDRO
 Presentation / Preparation and Processing of Property Assessment History. The Distrcit Incharge presents the history of the real Property to the Client. If requested prepare and process the assessment history. Release of Verified Assessment History 	2 hours	 EDITHA L. AQUITANIA Assessment Clerk-II District – I – Coverage Brgy. Hinimbangan, Sangay, & Mahayahay BONIFACIO M. ARBIS Tax Mapping Aide District - II – Coverage Brgy. Poblacion, Crossing, Songkoy & San Roque ROMEO A. BERMUDEZ MARKET SUPERVISOR-I DISTRICT – III- COVERAGE BRGY. JALIOBONG & BANGAYAN BONIMAR G. LOVETE LAOO-I DISTRICT- IV – COVERAGE BRGY. CANAWAY & SAN ISIDRO

6. Verifying property location / vicinity and securing Sketch Plan

☑ INFORMATION ABOUT THE SERVICE

THIS SERVICE enable clients to identify real property, its ownership and location in the tax map and secure sketch plan at the Municipal Assessor's Office.

☑ SERVICE REQUIREMENT(S):

- Request Slip (Pro Forma) Municipal Assessor
- Photocopy of the Title or Tax Declaration

FEES :

. Verification Fee Php 50.00

☑ STEPS TO AVAIL OF THE SERVICE

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STEPS	MINIMUM TIME	RESPONSIBLE
	CONSUME	PERSON
•		
 1. REQUEST FOR THE SERVICE * The Client Approach and inform the concerned District Incharge of the service requested : * The District Incharge does following :	15 minutes May vary depending on the number of revisions.	 EDITHA L. AQUITANIA Assessment Clerk-II District – I – Coverage Brgy. Hinimbangan, Sangay, & Mahayahay BONIFACIO M. ARBIS Tax Mapping Aide District - II – Coverage Brgy. Poblacion, Crossing, Songkoy & San Roque
		ROMEO A. BERMUDEZ MARKET SUPERVISOR-I DISTRICT – III- COVERAGE BRGY. JALIOBONG & BANGAYAN
		BONIMAR G. LOVETE LAOO-I DISTRICT- IV – COVERAGE BRGY. CANAWAY & SAN ISIDRO

		EDITHA L. AQUITANIA
2. Presentation / Preparation and		Assessment Clerk-II
Processing of the Sketch Plan		District – I – Coverage
		Brgy. Hinimbangan, Sangay,
The Distrcit Incharge presents		& Mahayahay
the history of the real Property to		a manayanay
the Client.		BONIFACIO M. ARBIS
		Tax Mapping Aide
If requested prepare and process the appagement bistory		District - II – Coverage
the assessment history.		Brgy. Poblacion, Crossing,
3. Release of Verified certified		Songkoy & San Roque
		Soligkoy & Sali Roque
Sketch Plan	2 hours	
	2 110015	ROMEO A. BERMUDEZ
		MARKET SUPERVISOR-I
		DISTRICT – III- COVERAGE
		BRGY. JALIOBONG &
		BANGAYAN
		BONIMAR G. LOVETE
		DISTRICT- IV – COVERAGE
		BRGY. CANAWAY &
		SAN ISIDRO