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| DCN  NO. | REV  NO. | REGISTERED DATE | REVISION HISTORY | ORIGINATED  BY | REVIEWED BY | APPROVED BY | PAGE REVISED |
| 2016-036 | 00 | December 7, 2016 | Initial Release | Ferdinand R. Real | Materno P. Ato | Materno P. Ato | None |
| 2017-210 | 01 | November 7, 2017 | First Revision | Ferdinand R. Real | Imelda R. Ben | Imelda R. Ben | 1-8 |
| 2019-498 | 02 | August 23, 2019 | Second Revision | Maria Perpetua F. Vergara | Imelda R. Ben | Imelda R. Ben | 1-10 |
| 2022-09 | 03 | June 28, 2022 | Updated Definition of Terms, Additional Procedures, Identified Mandatory and Additional Requirements | Kleif R. Ben | Atty. Mhelygene D. Tesoro-Ramos, REA | Atty. Mhelygene D. Tesoro-Ramos, REA | 1-9 |

1. **PURPOSE**

To deliver the best quality of service to the public, with the provision of a detailed and step by step procedure in the Processing of Assessment Transactions based and kept in the office.

1. **SCOPE**

This procedure covers the entire scope of the Quality Management System Standard (ISO 9001:2015) from the time a client requests for the Assessment of Real Properties relative to the Transfer of Ownership, Revision/ Reclassification and Declaration of New Land, Building and Machinery, up to the time the service is completed.

1. **DEFINITION OF TERMS** 
   1. **Assessment** is the process of determining the value of a property or portion thereof subject to tax.
   2. **Assessment Level** is the percentage applied to the Market Value to determine the taxable value of the property.
   3. **Assessed Value** the market value of the property multiplied by the assessment level.
   4. **Client** shall refer to any person who shall request for the Assessment of Real Properties relative to the Transfer of Ownership, Revision/Reclassification and Declaration of New Land, Building and Machinery to Provincial Assessor.
   5. **Market Value** is the price at which the property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.
   6. **Officer-in-Charge** refers to an officer or employee who has been assigned to do a specific task.
   7. **Reclassification of Real Property** is affected when there is a change in the

actual use of real property.

* 1. **Revision of Tax Declaration** is affected when there is a change in the area based on title or subdivision/consolidation plan and correction of errors.
  2. **Real Property Records** refer to any documents stating real property ownership, transfer, liens or any encumbrance thereto (e.g. Deed of Sale, Assessment Rolls, Real Estate Mortgages, Security Bonds, Affidavit of ownership etc.)
  3. **Tax Declaration** is a real property record, which is a traditional assessment document maintained by the provincial, city or municipal assessors, showing, among others the declared owner, location of the property, classification, market, assessed values among others of the property as the basis for the collection of real property tax.
  4. **Transfer of Ownership** takes effect upon the execution of a public instrument conveying a real estate where a change of ownership is reflected in the Tax Declaration.

1. **REFERENCE DOCUMENTS**
   1. Code of Professional Responsibility (June 21, 1988)
   2. Local Government Code of 1991
   3. Manual on Real Property Appraisal & Assessment Operations (January 2006)
   4. Data Privacy Act (August 5, 2012)
   5. National Archives of the Philippines Act of 2007
   6. 2014 Schedule of Market Values
   7. 2018 Revenue Code of the Province of Ilocos Sur

Provincial Ordinance No. 037-18 dated November 20 2018

1. **SAFETY REQUIREMENTS**

Not Applicable

1. **EQUIPMENT AND MATERIALS**
   1. Computer
   2. Printer
   3. Ink
   4. Copy Paper/Bond Paper
   5. Sign Pen
   6. Stapler
   7. Copier
   8. Rubber Stamp
   9. Record Book
   10. Assessment Roll
   11. Section Map/Tax Map Control Roll
2. **PROCEDURAL FLOW**

**RESPONSIBLE ACTIVITIES REFERENCE**

Submit request /Accomplish/Fill -out information

Clients’ Letter Request

Client

Officer-in- Charge

Receive, record, assess & evaluate, collect information/Record the transaction

Routing Slip

Client / Administrative Aide

Issue Order of Payment

Pay Verification Fee at the Provincial Treasurer’s Office

Order of Payment/ Official Receipt

Official Receipt/Routing Slip/ Receiving Logbook

Administrative Aide

Verify documents/

Endorse to the next Division

Supporting Documents/ Assessment Roll/Travel Order

LAOO

Verify if there is any encumbrance/ Conduct Ocular Inspection (if applicable)

Supporting Documents/ Assessment Roll/Tax Map Control Roll

Update the TMCR and Taxmap

Cancel the previous PIN, assign new PIN if subdivided and consolidated property

Taxmapper

LAOO (Assessment Standard and Valuation Division)

Check/validate on the taxability, exemption, classification, valuation and kind of real property/

Check assessment level applied and computation of assessed value of real property

Supporting Documents/ Assessment Roll/Schedule of Market Values

LAOO (Appraisal and Assessment Division)

Check the unit value of property appraised

Assigned LAOO

Final Review

Supporting Documents

Approval of Tax Declaration/FAAS

Provincial Assessor

LAOO

Numbering of the Tax Declaration

Assessment Roll

Previous Tax

Declaration No.

Cancel the previous TD

Administrative Aide/ LAOO/Client

Releasing Logbook

Release the Owner's Copy of TD

Administrative Aide

Filing of TD

Binder/Folder

**8.0 PROCEDURE**

1. The client submits request letter, if none, to fill-out and accomplish the Clients’

Letter Request (PASS-ADM4-04) provided by the Office.

1. The trained Officer-in-Charge shall receive, record and fill-out the Routing Slip for Newly Declared Real Property (PASS-ADM4-05) and/or Routing Slip for Assessment Transactions (PASS-ADM4-06) and shall do the initial assessment based on the checklist of requirements, evaluate the documents submitted and collect additional information if necessary. The following are the list of documentary requirements:

**TYPES OF TRANSACTION**

* Declaration of New Building
* Declaration of New Machinery
* Declaration of New Untitled Land
* Declaration of New Titled Land

**MANDATORY REQUIREMENTS**

* Letter Request
* Official Receipt RPT (if applicable)
* Tax Declaration duly recommended by the Mun. Assessor (3 copies)
* FAAS prepared and recommended by the Mun. Assessor (2 copies)
* Sworn Statement of the Owner/Assessor’s Findings (Sec. 204 LGC)
* Special Power of Attorney/Letter of Authority if Client is not the Owner (if applicable)
* Endorsement Letter from Municipal Assessor (if applicable)
* Notice of Assessment (2 copies)

**ADDITIONAL REQUIREMENTS**

Declaration of New Building

* Tax Declaration of the Lot reclassified based on actual use with the corresponding declaration of the building

Declaration of New Untitled Land

* Official Receipt - Processing Fee
* Affidavit of Ownership (2 Copies)
* Affidavit of Adjoining Owners (2 Copies)
* Affidavit of No Improvement (if applicable)
* Certification from the Barangay Captain (2 Copies)
* Certification from CENRO that the land is alienable and disposable
* Certification from CENRO that the land is not covered by any public land application
* V-37 (technical description and sketch checked and filed in the DENR)
* Certification from the Municipal Mayor and Assessor that their office conducted ocular inspection on the declared land
* Certification from Dept. of Tourism and DPWH (if applicable)

Declaration of Newly Titled Land

* Official Receipt - Processing Fee
* Original Copy of Title Authenticated by the Municipal Assessor (2 Copies)
* Affidavit of No Improvement (if applicable)

OTHER REQUIREMENTS – if applicable

**TYPES OF TRANSACTION**

* + Reclassification of Property
  + Revision Based on Title (Old or New)
  + Revision on Account of Correction of Error/Inadvertently Omitted/Tie-up
  + Revision Based on Subdivision/Consolidation
  + Transfer
  + Reassessment

**MANDATORY REQUIREMENTS**

* + Letter Request
  + Official Receipt RPT
  + Official Receipt for Verification Fee/Certification Fee/Transfer Fee Receipt
  + Copy of Previous Tax Declaration
  + Tax Declaration duly recommended by the Mun. Assessor (3 copies)
  + FAAS prepared and recommended by the Mun. Assessor (2 copies)
* Endorsement Letter from Municipal Assessor (if applicable)
* Notice of Assessment (2 copies)
  + Special Power of Attorney/Letter of Authority if Client is not the Owner (if applicable)

**ADDITIONAL REQUIREMENTS**

Reclassification of Property

* + Ocular Inspection Fee Receipt (if ocular inspection was conducted)

Revision Based on Title (Old or New)

* + Photocopy of Title Authenticated by the Municipal Assessor (2 copies)
  + Affidavit of Conformity of the Declared Owner in the Tax Declaration

Revision Based on Subdivision/Consolidation

* Copy of Approved Plan (Blueprint) or Sketch Plan as per Tax Declaration

Transfer

* Deed of Conveyance - 2 Photocopies (every page duly authenticated by the Municipal Assessor)
* Title - 2 Photocopy (if Titled Property - every page duly authenticated by the Municipal Assessor)
* Certificate Authorizing Registration from the BIR (certified by Mun. Assessor)
* Copy of Approved Plan/Sketch Plan (if subdivided/consolidated) certified by Mun. Assessor

OTHER REQUIREMENTS - if applicable

1. The trained Officer-in-charge shall issue Order of Payment (PASS-ADM4-02). The client shall pay the Order ofPayment issued at the Provincial Treasurer’s Office and show the OfficialReceipt as proof of payment thereafter.
2. The Administrative Aide shall assist in verifying documents and locate for the Assessment Roll or Tax Declaration of subject property and endorse to the LAOO responsible for the sector.
3. Local Assessment Operations Officer shall verify if there is any encumbrance as per Assessment Roll and Tax Declaration. If there is any encumbrance, the client is advised to settle the same. Ocular Inspection will be conducted and/or recommend Corrective Action if necessary. (Response may require additional time.)

**8.6** Taxmapper shall review and update the TMCR and Taxmap, cancel the previous PIN and assign a new PIN if subdivided and consolidated property. (Response may require additional time.)

**8.7** Local Assessment Operations Officer from Assessment Standard and Valuation Division shall check and validate on the taxability, exemption, classification, valuation and kind of real property. Check assessment level applied and computation of assessed value of real property. (Response may require additional time.)

**8.8** Local Assessment Operations Officer from Appraisal and Assessment Division shall check the unit value of property appraised. (Response may require additional time.)

**8.9** Assigned Local Assessment Operations Officer shall do final review of the required supporting documents, including Taxes and Fees shall also cross check the following entries in the Tax Declaration and FAAS:

* Title Number/ Declared Owner/Location
* Lot Number/Area/Boundaries
* Previous Owner/Tax Declaration No./ Property Identification No.
* Classification/Market Values/Assessment Level/Effectivity of Assessment

If the assessment transaction is disapproved, a Corrective Action Form (PASS- ADM4-03) is issued and return to the Municipal Assessors/Clients for compliance.

**8.10** The Provincial Assessor shall ensure that all the data are properly reflected before

approving and signing the FAAS and Tax Declaration.

**8.11** Local Assessment Operations Officer shall assign the new Tax Declaration Number

and enter in the Assessment Roll. Local Assessment Operations Officer shall cancel the previous Tax Declaration. Local Assessment Operations Officer/ Administrative Aide shall release the Owner’s Copy of the Tax Declaration with supporting documents to the client who will sign in the Releasing Logbook. The Municipal Copy of the Tax Declaration with the supporting documents shall be released to the Municipal Assessors every month.

**8.12** The Administrative Aide shall segregate and file the Tax Declaration and other

supporting documents of the transaction completed as copy of the office.

1. **FORMS ATTACHED** 
   1. Clients’ Letter Request (PASS-ADM4-04)
   2. Order of Payment (PASS-ADM4-02)
   3. Routing Slip for Newly Declared Real Property (PASS-ADM4-05)
   4. Routing Slip for Assessment Transactions (PASS-ADM4-06)
   5. Corrective Action Form (PASS-ADM4-03)
   6. Tax Declaration
   7. Real Property Field Appraisal and Assessment Sheet (FAAS)