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| DCN NO. | REV  NO. | REGISTERED DATE | REVISION HISTORY | ORIGINATED  BY | REVIEWED BY | APPROVED BY | PAGE REVISED |
| 2022-16 | 00 | June 28, 2022 | Initial Release | Engr. Ceasar B. Palapala | Atty. Mhelygene D. Tesoro-Ramos, REA | Atty. Mhelygene D. Tesoro-Ramos, REA | None |

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 and Approving of Request for Annotations in the Tax Declaration and Assessment Roll of Real Properties.

1. **SCOPE**

This procedure covers the entire scope of the Quality Management System Standard

(ISO 9001:2015) from the time a client requests for Annotation of Mortgages, Bailbonds, Adverse Claims, Notices of Levy/Lien and Other Encumbrance and Cancellation of Annotation of Mortgages in the Tax Declaration and Assessment Roll of Real Properties up to the time the service is completed.

1. **DEFINITION OF TERMS** 
   1. **Clients** shall refer to any person who shall request for certification or certified photocopy of documents based and kept in the office of the Provincial Assessor.
   2. **Adverse Claim** is a formal statement in writing, made by person, claiming rights or interest in registered land which is adverse to the registered owner of a real property.
   3. **Annotation** is a notice to the whole world that the property is subject to a pending court litigation or adverse claim involving ownership or possession or to any encumbrance.
   4. **Mortgage Instrument** is a contract through which a debtor gives security for the fulfillment of a principal obligation to a creditor.
   5. **Officer-in-Charge** refers to an employee who has been assigned to receive and assess the documents from the clients.
   6. **Designated Officer-in-Charge** refers to an employee assigned in the Assessment Records and Management Division to check the completeness of documents and prepare the Notice of Annotation.
   7. **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.
2. **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. 2018 Revenue Code of the Province of Ilocos Sur

Provincial Ordinance No. 037-18 dated November 20, 2018

1. **SAFETYREQUIREMENTS**

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

**6.10** Assessment Roll

1. **PROCEDURAL FLOW**

**RESPONSIBLE ACTIVITIES REFERENCE**

Submit request /Accomplish/Fill-out information

Clients’ Letter Request

Client

Officer-in-Charge

Receive, assess, evaluate and collect information

Routing Slip

Client/ Designated Officer-in-Charge

Client

Issue Order of Payment

Pay Verification Fee at the Provincial Treasurer’s Office

Order of Payment/ Official Receipt

Designated Officer-in-Charge

Official Receipt/ Routing Slip/ Log Book

Recording of Transaction/Prepare Notice of Annotation

LAOO

Supporting Documents/ Assessment Roll

Annotate Encumbrance/ Cancellation in the Assessment Roll

LAOO

Final Review (Records Management Division)

Supporting Documents

Approval of transaction for Annotation

Provincial Assessor

Receiving Logbook

Release the Owner's Copy of Annotation/Cancelled Annotation Documents

Designated Officer-in-Charge / Client

Designated Officer-in-Charge

Binder/Folder

Filing of Annotation/Cancelled Annotation Documents

**8.0 PROCEDURE**

**8.1** The client submits request letter and 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 and fill up the Routing Slip for Annotations and Issuance of Certifications (PASS-ADM4-07) 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**

* Annotation of Encumbrances
* Cancellation of Annotation
* Cancellation of Tax Declaration/Demolished Building

**MANDATORY REQUIREMENTS**

* Letter Request
* Real Property Tax Receipt (if applicable)
* Official Receipt for payment of Verification/Annotation/ Cancellation Fee
* Special Power of Attorney/Letter of Authority if Client is not the Owner (if applicable)

**ADDITIONAL REQUIREMENTS**

Annotation of Encumbrances

* Notice of Annotation
* Photocopy of Tax Declaration
* Real Estate Mortgage/Surety Bond/Adverse Claim/Lis Pendens and Other Encumbrances

Cancellation of Annotation

* Notice of Annotation
* Photocopy of Tax Declaration
* Cancellation of Mortgage/Court Order to Release Bailbond with Certificate of Finality and Other Encumbrances

Cancellation of Tax Declaration/Demolished Building

* Notice of Annotation
* Photocopy of Tax Declaration
* Endorsement of the Municipal Assessor as per ocular inspection

OTHER REQUIREMENTS – if applicable

* 1. The Administrative Aide will search the Assessment Roll of the subject property

and pass the subject Assessment Roll to the Assessment Records Management

Division.

* 1. The Designated Officer-in-Charge (Assessment Records Management Division) shall assess the completeness of requirements, verify record of Assessment and issue Order of Payment (PASS-ADM4-02). The client shall pay the Order of Payment issued at the Provincial Treasurer’s Office and to show the Official Receipt as proof of payment thereafter.
  2. Designated Officer-in-Charge (Assessment Records Management Division) shall record and prepare Notice of Annotation (PASS-ARM4-01).
  3. Local Assessment Operations Officer (Assessment Records Management Division) shall annotate encumbrance/cancellation in the assessment roll; if there is any encumbrance, advise the client to settle the same.
  4. If the assessment transaction is disapproved, the Local Assessment Operations Officer (Assessment Records Management Division) will recommend a Corrective Action Form (PASS-ADM4-03).
  5. Local Assessment Operations Officer (Assessment Records Management Division) shall do final review the completeness of supporting documents.
  6. Provincial Assessor shall approve the transaction for Annotation.
  7. The Designated Officer-in-Charge (Assessment Records Management Division) shall release the Annotated Documents to the client who shall sign in the Logbook. The Provincial Copy is filed and the Municipal Copy is turned over to the designated Officer-in-Charge to be released to the Municipal Assessors every month.
  8. The Designated Officer-in-Charge (Assessment Records Management Division) shall file the documents.

1. **FORMS ATTACHED**
   1. Clients’ Letter Request (PASS-ADM4-04)
   2. Order of Payment (PASS-ADM4-02)
   3. Routing Slip for Annotations and Issuance of Certifications

(PASS-ADM4-07)

* 1. Notice of Annotation (PASS-ARM4-01)
  2. Corrective Action Form (PASS-ADM4-03)