



Citizen's CHARTER

PROVINCIAL ASSESSMENT OFFICE

TYPES OF FRONTLINE SERVICES	FEES	FORMS	PROCESSING TIME	PERSON RESPONSIBLE
1 Issuance of the following: Certified copy of Tax Declaration Certification of Aggregate Landholding Certification of Existing Taxable Improvements/Non-Improvements. Certification of Bail Bond Registration Annotation of Liens and Encumbrances Note: Verification fee of Pts 52.00 will be charged to requesting party without documents for ready reference.	Certification fee -Pts 52.00	Request Slip/ Order of Payment	30 minutes	Clerk / Records Officer
	Certification fee -Pts 52.00	Request Slip/ Order of Payment	30 minutes	Clerk / Records Officer
	Certification fee -Pts 52.00	Request Slip/ Order of Payment	30 minutes	Clerk / Records Officer
	Certification fee -Pts 52.00	Request Slip/ Order of Payment	30 minutes	Clerk / Records Officer
2 Issuance of Certified copy of Sketch Plan without vicinity map	Certification fee -Pts 52.00	Request Slip/ Order of Payment	30 minutes	Draftsman/Tax Mapper/PA/RO
3 Issuance of Certified copy of Sketch Plan with vicinity map	Certification fee - =P=105.00	Request Slip/ Order of Payment	30 minutes	Draftsman/Tax Mapper/PA/RO
4 Processing of Consolidation-Subdivision/ Subdivision-Consolidation for Real Property Taxation	Inspection fee-Pts315.00 for 3 has., additional Pts 52.00/ha. Certification – 52.00	List of Requirements Certified copy of tax declaration	3 days	Assmt. Clerk/LA00/PA
5 Processing of Reassessment	Inspection fee-Pts315.00 for 3 has. Or less and more than 3 has., additional Pts52.00/has. Certification – 52.00	Letter Request Order of Payment	2 days	Assmt. Clerk/LA00/PA
6 Processing of Discovery/new Declaration of Real Property	Inspection fee-Pts315.00 for 3 has. Or less and more than 3 has., additional Pts52.00/has. Certification – 52.00	Request Slip/order of payment List of Requirements, FAAS, TAX Declaration, POC	3 days	Assmt. Clerk/LA00/PA
7 Processing of Transfer of Ownership for Real Property Taxation	Transfer Tax 45% of 1% of Market Value or Sales Value whichever is higher Transfer Fee – 52.00	Request Slip List of Requirements Certified copy of tax declaration	4 hours / half day	Assmt. Clerk/LA00/PA
8 Processing of Reclassification of Real Property	Inspection fee-Pts315.00 for 3 has. Or less and more than 3 has., additional Pts52.00/has. Certification – 52.00	Letter Request Order of Payment	2 days	Assmt. Clerk/LA00/PA

1. FRONTLINE SERVICES

Schedule of Availability of Service: Monday to Friday (8:00AM-4:30PM)

ISSUANCE OF THE FOLLOWING:

1. CERTIFIED/TRUE MACHINE COPY OF TAX DECLARATION
2. CERTIFICATION OF AGGREGATER LANDHOLDINGS
3. CERTIFICATION OF EXISTING TAXABLE IMPROVEMENTS
4. CERTIFICATION OF BAILBOND REGISTRATION

WHO MAY AVAIL OF THE SERVICES: LANDOWNERS/TAXPAYERS

WHAT ARE THE REQUIREMENTS:

REQUEST SLIP/ORDER OF PAYMENT

DURATION: 30 MINUTES

HOW TO AVAIL OF THE SERVICES:

Step	Applicant/ Client	Service Provider	Duration of Activity (Under Normal Circumstances)	Person in Charge	Fees	Form
1.	Fills up request slip	Provides request slips and assists requesting party in filling up form	4 minutes	Job hires/Records Officer III		Request slip
2.		Reviews request slip and returns to client for payment of certification fees at Provincial Treasurer's Office	2 minutes	Job hires/Records Officer III		
3.	Pays certification fee at PTO and present O.R. to PAssO	Verifies assessment records and prepares certification upon receipt of O.R. Tax declaration/certification forwarded to AARM unit head for review	20 minutes	Job hires/Records Officer III	P52.00	Certified/true machine copy of tax declaration/certification
4.		Records Officer iii/Asst. Provincial Assessor/Provincial Assessor approves certified copy of tax declaration/certification	2 minutes	Records Officer iii/Asst. Provincial Assessor/ Provincial Assessor		
5.	Receives the requested certified copy of tax/ declaration/certification	Releases approved certified copy of tax declaration/certification to land owner/taxpayer (requesting party)	2 minutes	Job hires		
END OF TRANSACTION						

2) PROCESSING OF DISCOVERY/NEW DECLARATION OF REAL PROPERTY

SCHEDULE OF AVAILABILITY OF SERVICES: MONDAY-FRIDAY/ 8:00 A.M. - 12:00 NOON - 12:30 P.M.- 4:30 P.M. (NO NOON BREAK)

WHO MAY AVAIL OF THE SERVICES: LANDOWNERS/TAXPAYERS

WHAT ARE THE REQUIREMENTS:

1. Letter Request FROM LANDOWNER/POSSESSOR/OCCUPANT

2. For Untitled Property:

- a) A survey plan prepared by duly licensed geodetic engineer duly approved by the Land Management Bureau (LMB) of the DENR;
- b) A certification by PENRO stating among others that the land is within the alienable and disposable area;
- c) An Affidavit of Ownership and /or Sworn Statement declaring the Market Value of Real Property filed by owner/administrator; Affidavit that the applicant is in long, continuous and notorious possession of the property;
- d) A certification from the Punong Barangay and/or Municipal Mayor;
- e) an ocular inspection/investigation report by assessor or his authorized representative.

3. For Titled Property:

- a) A certified true copy of free patent, homestead or miscellaneous sales application must be submitted;
- b) A certified true copy of title issued by the Registrar of Deeds; certified among others, that the original copy of which is intact and existing in the said registry;
- c) Approved survey plan

4. For Buildings and other Structures:

- a) Copy of the approved Building Permit, building plan and/or Certificate of Completion or certificate of Occupancy permit from local officials concerned
- b) Accomplished Affidavit of Ownership or sworn Statement of the market value of the property, in the absence of building permit or certificate of Completion or certificate of occupancy

5. Machinery and Equipment

- a) Sworn Statement from the owner or responsible officer in case of corporation as to actual cost to support the declared value

6. Payment of service fee

7. Payment of certification Fee

DURATION: Three (3) days

HOW TO AVAIL OF THE SERVICES:

Step	Applicant/ Client	Service Provider	Duration of Activity (Under Normal Circumstances)	Person in Charge	Fees	Form
1.	Fills up request slip/Submit letter request	Provides request slips and assists requesting party in filling up form/receives letter request	5 minutes	Assmt. Clerk III/ LA00 I/LA00 III		Request slip
2.	Pay Inspection fee at PTO, present receipt to PAssO and arrange schedule of ocular inspection	Examines/checks completeness/validity of requirements and verifies assessment records for validity/consistency and informs landowner/taxpayer for date of ocular inspection to determine the assessment of each sub lots.	25 minutes	Assmt. Clerk III/ LA00 I/LA00 III	Inspection fee- P315.00	
3.	Submits required supporting documents to ASE Unit	Prepares FAAS for each sub lots, conducts scheduled ocular inspection to determine the actual assessment of each sub lots and type tax declaration and forward to ASE Unit head for review and initial	1day	Assmt. Clerk III/ LA00 I/LA00 III		
4.	Pays certified copy of approved tax declaration	Provincial Assessor approves DISCOVERY/NEW DECLARATION and issuance of certified copy of tax declarations	25 minutes	Provincial Assessor	P52.00 certified machine copy of tax declaration	certified machine copy of tax declaration
5.	Receives the requested certified copy of tax/declaration	Releases approved certified copy of tax declaration/certification to landowner/taxpayer (requesting party)	5 minutes	Assmt. Clerk III/ LA00 I/LA00 III		
END OF TRANSACTION						

3) ISSUANCE OF CERTIFIED/TRUE COPY OF SKETCH PLAN

SCHEDULE OF AVAILABILITY OF SERVICES: MONDAY-FRIDAY/ 8:00 A.M. - 12:00 NOON – 12:30 P.M.- 4:30 P.M. (NO NOON BREAK)

WHO MAY AVAIL OF THE SERVICES: LANDOWNERS/TAXPAYERS

WHAT ARE THE REQUIREMENTS:

REQUEST SLIP/ORDER OF PAYMENT

DURATION: 30 MINUTES

HOW TO AVAIL OF THE SERVICES:

Step	Applicant/ Client	Service Provider	Duration of Activity (Under Normal Circumstances)	Person in Charge	Fees	Form
1.	Fills up request slip	Provides request slips and assists requesting party in filling up form	4 minutes	Taxmapping Aide/Job hires		Request slip
2.		Reviews request slip and returns to client for payment of certification fees at Provincial Treasurer's Office	2 minutes	Taxmapping Aide		
3.	Pays certification fee at PTO and present O.R. to PAssO	Verifies tax maps and prepares sketch plan forwarded to TMO unit head for review and initial	20 minutes	Draftsman II	=P=52.00- sketch plan without vicinity map =P=105.00-sketch plan with vicinity map	Certified copy of sketch plan
4.		Records Officer iii/Asst. Provincial Assessor/Provincial Assessor approves certified copy sketch plan	2 minutes	Records Officer III/Asst. Provincial Assessor/ Provincial Assessor		
5.	Receives the requested certified copy of sketch plan	Releases approved certified copy of sketch plan to landowner/taxpayer (requesting party)	2 minutes	Job hires/Taxmapping Aide		
END OF TRANSACTION						



Citizen's CHARTER

PROVINCIAL ASSESSMENT OFFICE

4) PROCESSING OF CONSOLIDATION-SUBDIVISION/SUBDIVISION/ CONSOLIDATION FOR REAL PROPERTY TAXATION

SCHEDULE OF AVAILABILITY OF SERVICES: MONDAY-FRIDAY/ 8:00 A.M. - 12:00 NOON – 12:30 P.M.- 4:30 P.M. (NO NOON BREAK)

WHO MAY AVAIL OF THE SERVICES: LANDOWNERS/TAXPAYERS

WHAT ARE THE REQUIREMENTS:

1. Original/Transfer certificate of title/Deed of Conveyance (2 machine copies)
2. Realty Tax receipt/Tax Clearance (2 machine copies)
3. Transfer Tax receipt (2 machine copies)
4. Approved Consolidation-Subdivision Plan (2 blueprint copies)
5. Ocular Inspection
6. Payment of service fee
7. Payment of certification Fee

DURATION: Three (3) days

HOW TO AVAIL OF THE SERVICES:

Step	Applicant/ Client	Service Provider	Duration of Activity(Under Normal Circumstances)	Person in Charge	Fees	Form
1.	Asks for requirements	Provides checklist of requirements	10minutes	Assmt. Clerk III/ LAOO I/LAOO III		List of requirements
2.	Submits required supporting documents to ASE Unit and, pay Inspection fee at PTO, present receipt to PAssO and arrange schedule of ocular inspection	Examines/checks completeness/validity of requirements and verifies assessment records for validity/consistency and informs landowner/taxpayer for date of ocular inspection to determine the assessment of each sub lots.	30 minutes	Assmt. Clerk III/ LAOO I/LAOO III	Inspection fee-=P=315.00 for the first 3.0000 has.f or more than 3.0000 has. additional =P=52.00 / lot	
3.	Pays transfer tax and service fee at PTO	Prepares FAAS for each sub lots, conducts scheduled ocular inspection to determine the actual assessment of each sub lots and type tax declaration and forward to ASE Unit head for review and initial	2 days	Assmt. Clerk III/ LAOO I/LAOO III	Transfer tax is 45% of 1 % of the sales or market value whichever is higher . Service fee-=P=52.00	
4.	Pays certified copy of approved tax declaration	Provincial Assessor approves consolidation-subdivision/ subdivision/consolidation and issuance of certified copy of tax declarations	15 minutes	Provincial Assessor	=P=52.00 certified machine copy of tax declaration	certified machine copy of tax declaration
5.	Receives the requested certified copy of tax/declaration	Releases approved certified copy of tax declaration/ certification to landowner/taxpayer (requesting party)	5 minutes	Assmt. Clerk III/ LAOO I/LAOO III		

END OF TRANSACTION

5) PROCESSING OF REASSESSMENT DUE TO THE FOLLOWING:

PHYSICAL CHANGE CAUSED BY EROSION OR WHEN PROPERTY , ETC.IS TRAVERSED BY ROAD DISPUTE IS ASSESSED VALUE OR REASSESSMENT TO CORRECT AN ERROR IN THE ASSESSMENT OF PROPERTY DUE TO WRONG INFORMATION, ERRONEOUS DOCUMENTS, ETC. PARTIAL DESTRUCTION OF THE PROPERTY

SCHEDULE OF AVAILABILITY OF SERVICES: MONDAY-FRIDAY/ 8:00 A.M. - 12:00 NOON – 12:30 P.M.- 4:30 P.M. (NO NOON BREAK)

WHO MAY AVAIL OF THE SERVICES: LANDOWNERS/TAXPAYERS

WHAT ARE THE REQUIREMENTS:

1. Letter request for reassessment
2. Realty Tax receipt/Tax Clearance (2 machine copies)
3. Lot plan indicating area eroded of area of the road
4. Original/Transfer certificate of title/Deed of Conveyance (2 machine copies)
5. Ocular Inspection
6. Payment of service fee
7. Payment of certification Fee

DURATION: Three (2) days

HOW TO AVAIL OF THE SERVICES:

Step	Applicant/ Client	Service Provider	Duration of Activity (Under Normal Circumstances)	Person in Charge	Fees	Form
1.	Fills up request slip/Submit letter request	Provides request slips and assists requesting party in filling up form/ receives letter request	5minutes	Assmt. Clerk III/ LAOO I/LAOO III		List of requirements
2.	Submits required supporting documents to ASE Unit and, pay Inspection fee at PTO, present receipt to PAssO and arrange schedule of ocular inspection	Examines/checks completeness/validity of requirements and verifies assessment records for validity/consistency and informs landowner/ taxpayer for date of ocular inspection to determine the assessment of each sub lots.	30 minutes	Assmt. Clerk III/ LAOO I/LAOO III	Inspection fee- =P=315.00 for the first 3.0000 has.f or more than 3.0000 has. additional =P=52.00 /lot	
3.	Pays transfer tax and service fee at PTO	Prepares FAAS for each sub lots, conducts scheduled ocular inspection to determine the actual assessment of each lots and type tax declaration and forward to ASE Unit head for review and initial	2 days	Assmt. Clerk III/ LAOO I/LAOO III		
4.	Pays certified copy of approved tax declaration	Provincial Assessor approves reassessment and issuance of certified copy of tax declarations	15 minutes	Provincial Assessor	=P=52.00 certified machine copy of tax declaration	certified machine copy of tax declaration
5.	Receives the requested certified copy of tax/declaration	Releases approved certified copy of tax declaration/certification to landowner/taxpayer (requesting party)	5 minutes	Assmt. Clerk III/ LAOO I/LAOO III		

END OF TRANSACTION

6) TRANSFER OF OWNERSHIP FOR REAL PROPERTY TAXATION

SCHEDULE OF AVAILABILITY OF SERVICES: MONDAY-FRIDAY/ 8:00 A.M. - 12:00 NOON – 12:30 P.M.- 4:30 P.M. (NO NOON BREAK)

WHO MAY AVAIL OF THE SERVICES: LANDOWNERS/TAXPAYERS

WHAT ARE THE REQUIREMENTS:

1. Request slip
2. Realty Tax receipt/Tax Clearance (2 machine copies)
3. Original/Transfer Certificate of title/Deed of Conveyance (2 copies)
4. Transfer Tax receipt (2 machine copies)
5. Payment of Service fee
6. Payment of certification Fee

DURATION: 4 hours

HOW TO AVAIL OF THE SERVICES:

Step	Applicant/ Client	Service Provider	Duration of Activity (Under Normal Circumstances)	Person in Charge	Fees	Form
1.	Fills up request slip/Submit letter request	Provides checklist of requirements	5 minutes	Assmt. Clerk III/ LAOO I/LAOO III		List of requirements
2.	Submits required supporting documents to ASE Unit and, pay Inspection fee at PTO, present receipt to PAssO and arrange schedule of ocular inspection	Examines/checks completeness/validity of requirements and verifies assessment records for validity/consistency and informs landowner/taxpayer for date of ocular inspection to determine the assessment of each sub lots.	30 minutes	Assmt. Clerk III/ LAOO I/LAOO III	Inspection fee-=P=315.00 for the first 3.0000 has.f or more than 3.0000 has. additional =P=52.00 /lot	
3.	Pays transfer tax and service fee at PTO	Prepares FAAS for each sub lots, conducts scheduled ocular inspection to determine the actual assessment of each sub lots and type tax declaration and forward to ASE Unit head for review and initial	2 days	Assmt. Clerk III/ LAOO I/LAOO III	Transfer tax is 45% of 1 % of the sales or market value whichever is higher . Service fee-=P=52.00	
4.	Pays certified copy of approved tax declaration	Provincial Assessor approves transfer of ownership and issuance of certified copy of tax declarations	15 minutes	Provincial Assessor	=P=52.00 certified machine copy of tax declaration	certified machine copy of tax declaration
5.	Receives the requested certified copy of tax/declaration	Releases approved certified copy of tax declaration/ certification to landowner/taxpayer (requesting party)	5 minutes	Assmt. Clerk III/ LAOO I/LAOO III		

END OF TRANSACTION

7) PROCESSING OF RECLASSIFICATION OF REAL PROPERTY

SCHEDULE OF AVAILABILITY OF SERVICES: MONDAY-FRIDAY | 8:00 A.M. - 12:00 NOON – 12:30 P.M.- 4:30 P.M. (NO NOON BREAK)

WHO MAY AVAIL OF THE SERVICES: LANDOWNERS/TAXPAYERS

WHAT ARE THE REQUIREMENTS:

1. Request Slip/Letter request
2. Realty Tax receipt/Tax Clearance (2 machine copies)
3. Ocular Inspection
4. Payment of certification Fee

DURATION: Three (2) days

HOW TO AVAIL OF THE SERVICES:

Step	Applicant/ Client	Service Provider	Duration of Activity (Under Normal Circumstances)	Person in Charge	Fees	Form
1.	Fills up request slip/Submit letter request	Provides checklist of requirements	5 minutes	Assmt. Clerk III/ LAOO I/LAOO III		List of requirements
2.	Submits required supporting documents to ASE Unit and, pay Inspection fee at PTO, present receipt to PAssO and arrange schedule of ocular inspection	Examines/checks completeness/validity of requirements and verifies assessment records for validity/consistency and informs landowner/taxpayer for date of ocular inspection to determine the assessment of each sub lots.	30 minutes	Assmt. Clerk III/ LAOO I/LAOO III	Inspection fee-=P=315.00 for the first 3.0000 has.f or more than 3.0000 has. additional =P=52.00 /lot	
3.	Pays transfer tax and service fee at PTO	Prepares FAAS for each sub lots, conducts scheduled ocular inspection to determine the actual assessment of each sub lots and type tax declaration and forward to ASE Unit head for review and initial	1 days	Assmt. Clerk III/ LAOO I/LAOO III		
4.	Pays certified copy of approved tax declaration	Provincial Assessor approves reclassification of real property and issuance of certified copy of tax declarations	20 minutes	Provincial Assessor	=P=52.00 certified machine copy of tax declaration	certified machine copy of tax declaration
5.	Receives the requested certified copy of tax/declaration	Releases approved certified copy of tax declaration/ certification to landowner/taxpayer (requesting party)	5 minutes	Assmt. Clerk III/ LAOO I/LAOO III		

END OF TRANSACTION