



Office of the City Assessor

External Service





MANDATE

The Office of the City Assessor is mandated to take charge of the discovery, classification, appraisal assessment and valuation of all real properties within its territorial which shall be used as the basis for taxation. This shall include the preparation, installation and maintenance of a system of tax mapping and records management in including the preparation of Schedule of Fair Market Values for the different classes of real properties for the conduct of General Revision of Real Property Appraisal and Assessment.

VISION

A department that promotes and upholds effective, efficient and transparent real property tax administration where taxpayers perceived real property taxes not just an imposed obligation but a key towards development.

MISSION

Implement innovative change in real property appraisal and assessment administration system, policies, procedures and techniques, equipped with advanced technology and skills with minimal cost to the Local Government Unit, where the general welfare of the city and its constituents are considered prime and central.

DEFINITION OF TERMS

Real Property - includes the rights, interests, and benefits related to the ownership of real estate. Ownership of real estate is evidenced by a Certificate of Title, Free Patent or Tax Declaration in the absence of Certificate of Title.

Fair Market Value - is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

Market Value - is the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

Scheduled of Market Values (SMV) - refers to a table of market values of real properties within local government unit prepared by assessors pursuant to existing laws, rules and regulations.

Valuation the process of estimating value

Classification - allow states to tax different types of property in non-uniform manner. The most common form of classification taxes different types of property at different percentages value. These classes are generally based on owe or ownership.

Appraisal - is the act or process of determining the value of property as of specific date for a specific purpose

Assessment - is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing classification, and appraisal properties.



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Fair Market Value - is the price at which a property may be sold by seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

Tax Mapping - is a highly accurate method of field operations for identifying real property units, defining property boundaries, determining actual use, and discovering undeclared properties for taxation purposes.

Value - the relationship between a thing desired and potential purchaser. It also refers to the present worth of future benefits arising out of ownership of a property; a value exists when an item of property has utility, is relatively scarce, arouses the desire of potential buyer to buy and is backed by the purchasing power.

SERVICE PLEDGE

We do hereby pledge and commit ourselves to provide our constituents and clientele, the best and quality public service, with utmost courtesy, efficiency and transparency, in line with the aims of the present administration.

SERVICES AND HOW TO AVAIL THEM

ADMINISTRATIVE DIVISION

Receives record, indorses and files all communication and documents that will become a permanent records of the office, and issues certificate of appearance, employee’s clearance, and certificate of completion for on-the-job trainings (OJTs)

Office/Division	OFFICE OF THE CITY ASSESSOR			
Classification	Simple to Complex			
Type of Transaction	G2G – Government to Government Employee/Agency G2B – Government to Business group G2C - Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Office ID / Valid ID			Concerned Employees/Client	
✓ Travel Order			Concerned Employees/Client	
✓ Special Power of Attorney (SPA)			Any Legal Office	
✓ Request slip			Receiving desk (Administrative Division)	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receive documents	Records incoming communications and immediately assign routing number slip	None	3 to 5 minutes	Clerk



	Review and initial the routing slip of all incoming communications/ documents	None	2 to 3 minutes	Supervising Administrative Officer
	For comments, remarks, recommendations, delegation of task and signature of the City Assessor.	None	2 to 3 minutes	City Assessor
Fill out request slip: a. Certificate of Appearance	Prepares Certificate of Appearance upon request of clients.	None	3 to 5 minutes	Clerk
	Review and initial	None	2 to 3 minutes	Supervising Administrative Officer
	Approval and signature	None	2 to 3 minutes	City Assessor
b. Clearance Form	Prepares clearance upon request of the employee concerned.	None	3 to 5 minutes	Clerk
	Review and initial	None	3 to 5 minutes	Supervising Administrative Officer
	Approval and signature	None	2 to 3 minutes	City Assessor
c. Certificate of completion	Prepare certificate of completion upon completing the required number of hours.	None	5 to 10 minutes	Clerk
	Review and initial	None	2 to 3 minutes	Supervising Administrative Officer
	Approval and signature	None	2 to 3 minutes	City Assessor
TOTAL		None	51 minutes	N/A



ASSESSMENT STANDARDS AND EXAMINATION DIVISION

Handles request for transfer of Real Property ownership, consolidation/subdivision of property, initial assessment and revision of property assessment.

Office/Division		OFFICE OF THE CITY ASSESSOR		
Classification		Simple to Complex		
Type of Transaction		G2G – Government to Government Employee/Agency G2B – Government to Business group G2C - Government to Citizen		
Who may avail:		All (Real Property owners)		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Deed of Sale/Deed of Donation/ Deed of Assignment/ Deed of Exchange/ Extra-Judicial Settlement of Estate/ Affidavit of Adjudication/ Certificate of Sale/ Affidavit of Consolidation/ Contract of Lease/ Last Will and Testament/ Waiver of Rights/ Special Power of Attorney			NOTARY PUBLIC	
✓ BIR’s Certificate Authorizing Registration (CAR) [Capital Gains Tax, Donor’s Tax, Estate Tax]			Bureau of Internal Revenue (BIR)	
✓ Transfer Tax Receipt ($\frac{3}{4}$ of 1% of MV or SV whichever is higher) – Ordinance No. 2850			CITY TREASURY OFFICE	
✓ Administrative Fine (P3,000.00 for Corporation, P500 for individual) – Ordinance No. 2850			CITY TREASURY OFFICE	
✓ Realty Tax Clearance with Official Receipt for the current year.			CITY TREASURY OFFICE	
✓ Clear Copy of Approved Subdivision/Consolidation Plan (2-copies Blue Print or White Print or Combination)			GEODETIC ENGINEER	
✓ New Transfer Certificate of Title/s			Register of Deeds (ROD)	
✓ Petition for Registration/ Deed of Partition			Register of Deeds (ROD)	
✓ Previous Title(Mother Title if needed)			OWNER’S FILE	
✓ Payment of 10 years Back Taxes with official Receipt			CITY TREASURY OFFICE	
✓ Approval of Application and Issuance of Patent			Ministry of Environment Natural Resources and Energy (MENRE)	
✓ Technical Description			MENRE/GEODETIC ENGINEER/ROD	
✓ Others				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Secure request slip	Provide checklist of documentary requirements:	None	1 to 3 minutes	Clerk



Submit required documents for evaluation	a. Examine and evaluate submitted documents and determine fees to be settled.	None	10 to 20 minutes	Local Assessment Operations Officer IV
	b. Re-examine and re-evaluate submitted documents and recommend for processing of the transaction	None	1 to 3 minutes	Local Assessment Operations Officer IV
TOTAL		None	26 minutes	N/A

***Note:** Normal conditions shall mean complete requirements and all concerned employees and officials are present and available, no power interruption and no computer hardware malfunction.*

TAX MAPPING

Handles request for verification of exact location and ownership on property including certification of road right of way.

Office/Division	OFFICE OF THE CITY ASSESSOR			
Classification	Simple			
Type of Transaction	G2B – Government to Business group G2C - Government to Citizen			
Who may avail:	All (Real Property owners)			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Accomplished Bill Statement			Tax Mapping Division	
✓ Written request (case to case)			Requesting Party	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Fill out the transaction slip indicating transaction request of the client and pay the required fees at the City Treasury Office	Provide request slip indicating enumerated transactions with corresponding service fee amount, to wit:	N/A	N/A	N/A



	<i>Certification fee:</i> RROW Certification Boundary Certification	50.00 100.00	10 to 15 minutes	Clerk
	<i>Service fee:</i> Photocopy portion of Tax Map	300.00	10 to 15 minutes	Draftsman III
	Verification of Tax Map	50.00	10 to 15 minutes	Administrative Assistant I
	Certified Photocopy of portion of Map	50.00	10 to 15 minutes	Tax Mapper 1
	Copy of Section Map	50.00	10 to 15 minutes	Tax Mapper 1
	Copy of Barangay Map	55.00	10 to 15 minutes	Tax Mapper 1
	Private practitioner/bank verification	155.00	10 to 15 minutes	Tax Mapper 1
	Copy of City Map	200.00	10 to 15 minutes	Tax Mapper 1
	Vicinity Map (<i>Certified by the office</i>)	200.00	10 to 15 minutes	Tax Mapper 1
TOTAL		1,210.00	2 hours and 15 minutes	

Present the official receipt together with the transaction slip	Prepares the necessary documents as per request by the client	Depending upon the client's request	5 to 10 minutes	Local Assessment Operations Officer I
	Records the official receipt number and transaction made by the client	Depending upon the client's request	5 to 10 minutes	Clerk
	TOTAL	N/A	20 minutes	

Note: Normal conditions shall mean complete requirements and all concerned employees and officials are present and available, no power interruption and no computer hardware malfunction.



ASSESSMENT AND APPRAISAL DIVISION

Handles request for assessment of new building, machinery and other improvements.

Office/Division	OFFICE OF THE CITY ASSESSOR			
Classification	Highly Technical			
Type of Transaction	G2G – Government to Government employee/agency G2B – Government to Business group G2C - Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<ul style="list-style-type: none"> ✓ Assessment of Real Properties and Building Improvement and Machineries ✓ Land - Titles, Approved free patent/ Subdivision/ consolidation plan ✓ Building/improvements - building permits/ certificate of occupancy ✓ Machineries - Purchased receipt. 			Registry of Deeds MENRE BARMM City Engineer's Office Owner's File	
<ul style="list-style-type: none"> ✓ Cancellation or/ Reassessment of Real Property ✓ Building/ Inputs - Demolition permits/ Renovation permits ✓ Machineries - Surrender of business permits 			City Engineer's Office Business Permit Licensing Office (BPLO)	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Fill out request slip	1.1 Provide request slip for disposition of the division chief.	None	3 to 4 minutes	Clerk
	1.2 Evaluate the request slip for appropriate action and/ or delegation of task.	None	3 to 4 minutes	Local Assessment Operations Officer IV
2. Request for Assessment or Re-assessment of Real Property	Conduct ocular inspection	None	1 hour	Local Assessment Operations Officer I, II, III, Clerk
	2.2 Prepare FAAS Per Approved SMV	None	1 hour	Local Assessment Operations Officer I, II, III, IV, Clerk
	2.3 Prepare Notice of Cancellation	None	30 minutes	Clerk
	2.4 Review FAAS to be routed to concerned division	None	5 to 10 minutes	Local Assessment Operations Officer IV



	2.5 Final interview and recommendation for approval of FAAS	None	5 to 10 minutes	Assistant City Assessor for Operations
	2.6 Approval of FAAS / NC / REV	None	3 to 5 minutes	City Assessor
TOTAL		None	3 hours and 3 minutes	

ASSESSMENT RECORDS AND MANAGEMENT DIVISION

Handles request for Real Property Assessment Records and other related documents with corresponding fees.

Office/Division	OFFICE OF THE CITY ASSESSOR			
Classification	Simple			
Type of Transaction	G2B – Government to Business group G2C - Government to Citizen			
Who may avail:	All (Real Property Owners)			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Photocopy of : ▪ Tax Declaration or Title ▪ Title / CCV			Owner’s file Register of Deeds	
✓ Real Property Tax Receipts			Office of the City Treasurer	
✓ Mortgage Agreement			Bank / any government institution	
✓ Request Slip			Receiving Desk o the Records Division	
✓ Special Power of Attorney (SPA) – <i>for representative</i>			Owner / Heir	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Fill out request slip	Provide request slip for disposition of the division chief	None	2 to 3 minutes	Clerk
	Request slip evaluation for delegation of task	None	2 to 3 minutes	Local Assessment Operations Officer I
Certified True Copy of Tax Declaration Provide photocopy of Tax Declaration / Real Property Tax receipt / title	Search in the computer files	Php 30.00/RPU	2 to 3 minutes	Clerk Local Assessment Operations Officer I
Pay the corresponding fees to the cashier at the Office of the City Treasurer	Determines the fees to be settled	None	2 to 3 minutes	Local Assessment Operations Officer I



Return the request slip along with the official receipt	Prints the tax declaration and to be signed by the Division Chief	None	2 to 3 minutes	Local Assessment Operations Officer I
Certified Photocopy of Tax Declaration Provide photocopy of Tax Declaration / Real Property Tax receipt / title	Peruses from previous TD books	25.00 / RPU	2 to 3 minutes	Local Assessment Operations Officer I
Pay the corresponding fees to the Office of the City Treasurer	Determines the fees to be settled	None	2 to 3 minutes	Local Assessment Operations Officer I
Returns the request slip along with the official receipt	Prints the tax declaration and to be signed by the Division Chief	None	2 to 3 minutes	Local Assessment Operations Officer I
Certification of Property with or without improvement/s Provide photocopy of Tax Declaration / Real Property Tax receipt / title	Search in the computer files	25.00 / Certificate	15 minutes	Local Assessment Operations Officer I
Pay the corresponding fees to the Office of the City Treasurer	Determines the fees to be settled	None	15 minutes	Local Assessment Operations Officer I
Returns the request slip along with the official receipt	Prints the Tax Declaration, prepares the certification and be verified and signed by the Division Chief for approval of the City Assessor	None	15 minutes	Local Assessment Operations Officer I
Certification of Total Land Holdings Provides name of Real Property owner	Search in the computer files	None	2 to 3 minutes	Local Assessment Operations Officer I
For payment of Estate Tax, provide copy of death certificate or year of death	Peruses from previous TD Books	None	15 minutes / RPU	Local Assessment Operations Officer I
Pays the	Determines the fees	25.00 /	2 to 3 minutes	Local Assessment



corresponding fees to the cashier section of the Office of the City Treasurer	to be settled	certificate		Operations Officer I
Returns the request slip along with the official receipt	Print / photocopy the Tax Declaration and prepare the certification and be verified / signed by the Division Chief for approval of the City Assessor	None	2 to 3 minutes	Local Assessment Operations Officer I
Certification of No Land / Property Holdings Provides the name of Real Property owner	Search in the computer files	None	2 minutes	Local Assessment Operations Officer I
Pays the corresponding fees to the cashier section of the Office of the City Treasurer	Determines the fees to be settled	25.00 / certificate	15 minutes	Local Assessment Operations Officer I
Returns the request slip along with the official receipt	Prepares the certification and be verified / signed by the Division Chief for the approval of the City Assessor.	None	3 minutes	Local Assessment Operations Officer I
Certification of No Record Provides photocopy of title	Searches in the computer files	None	2 minutes	Local Assessment Operations Officer I
Pays the corresponding fees to the cashier section of the Office of the City Treasurer	Determines the fees to be settled	25.00 / certificate	15 minutes / RPU	Local Assessment Operations Officer I
Returns the request slip along with the official receipt	Prepares the certification and be verified / signed by the Division Chief for the approval of the City Assessor.	None	3 minutes	Local Assessment Operations Officer I
Annotation of Mortgage Presents the	Pulls out the original Tax Declaration	None	2 minutes	Local Assessment Operations Officer I



Mortgage Agreement and owner's copy of Tax Declaration				
Pays the corresponding fees to the cashier section of the Office of the City Treasurer	Determines the fees to be settled	60.00 / RPU	3 minutes	Local Assessment Operations Officer I
Returns the request slip along with the official receipt	Annotates the mortgage details to the Tax Declarations and Mortgage Agreement for approval by the City Assessor	None	20 minutes	Local Assessment Operations Officer I
History Assessment Provides photocopy of Tax Declaration / Real Property Tax receipts / title	Searches the computer files to trace back the Tax Declaration Number Peruses from previous TD Books	None	2 minutes	Clerk
Pays the corresponding fees to the cashier section of the Office of the City Treasurer	Determines the fees to be settled	10.00 / revision	10 minutes	Clerk
Returns the request slip along with the official receipt	Photocopy the Tax Declaration and signed by the Division Chief	None	3 minutes	Clerk
Receives the requested documents	Records the documents to be released	None	2 to 3 minutes	Clerk

Note: Normal conditions shall mean complete requirements and all concerned employees and officials are present and available, no power interruption and no computer hardware malfunction.

OFFICE OF THE CITY ASSESSOR
Organizational Structure



