

7. Securing Owner's Copy of Updated Tax Declaration

Service Description: To issue an updated Tax Declaration for Transfer, Subdivided Lots and Consolidation Lots.

THE OWNER'S copy of updated tax declaration is issued upon transfer of ownership of real property from the previous to the new owner and/or any changes such as subdivision/segregation and Consolidation of Land. This is done to update & transfer the record of the real property to the new owner for taxation purposes.

Office or Division:	Municipal Assessor's Office	
Classification:	Highly Technical/ Multi-Stage Processing	
Type of Transaction	Transfer, Subdivision/Segregation, Consolidation of Land	
Who may avail	Client	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
<ul style="list-style-type: none"> • Service Slip Form (1 Copy) • Letter Request (2 Copies) • Deed of Conveyance for property acquired not yet transferred for Certified True Copy of Tax Declaration (1 Copy) • Transfer Tax Receipt (commonly known as TRANSFER FEE) (2 copies) • Clearance from the Bureau of Internal Revenue, especially regarding payment of Capital Gains Tax , Electronic Certificate Authorizing Registration (E-CAR), Estate Tax (if owner is already deceased) (2 copies each) 		<ul style="list-style-type: none"> • Municipal Assessor's Office, Tagoloan, Misamis Oriental • Owner/Client addressed to the Municipal Assessor • Law Office • Provincial Assessor's Office, Capitol Grounds, Cagayan de Oro City • Bureau of Internal Revenue, Bulua, Cagayan de Oro City

<ul style="list-style-type: none"> • Certified True Copy of Title (if titled property, 2 copies) • Certified True Copy of Tax Declaration (2 copies) • Subdivision/Consolidation Plan • Approved Subdivision / Consolidation Plan (3 copies) OR <ul style="list-style-type: none"> • <i>With letter request for subdivision/consolidation only. (No letter request required for subdivided lots with transfer of ownership)</i> • Unapproved Subdivision/Consolidation Plan (3 copies) Attached with Affidavit of Confirmity with the unapproved plan duly signed by the seller. 		<ul style="list-style-type: none"> • Registry of Deeds, Cagayan de Oro City • Municipal Assessor's Office, Tagoloan, Misamis Oriental • Department of Environment and Natural Resources, Puntod, Cagayan de Oro City/Geodetic Engineer 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>STAGE I – VALIDATION OF DOCUMENTS</p> <p>1.1 Issue Service Slip Form to fill up and submit it to the Assessment Staff together with the documents to be evaluated.</p>	<p>1.1 Validating the Client's documents prior to the transaction and after verification client will be given Service Slip Form to fill up.</p>	None	20 Minutes	<p><i>Data Controller IV</i> Municipal Assessor's Office</p> <p><i>Data Controller III</i> Municipal Assessor's Office</p> <p><i>Tax Mapping Aide</i> Municipal Assessor's Office</p>

	1.2 Record request on Logbook for "Incoming Clients"	None	1 Minute	<i>Administrative Aide III</i> Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office <i>Book Binder III</i> Municipal Assessor's Office
STAGE II – PROCESSING AND RECORDING OF TAX DECLARATION	2.1 Land Tie Up Sketch Plan /Subdivision Plan/Consolidation	None	5 Minutes	<i>Data Controller III</i> Municipal Assessor's Office <i>Administrative Aide II</i> Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office
	2.2 Applies schedule of unit values Computation of market value & assessed value and indicate to the Field Appraisal Assessment Sheet (FAAS) of subdivided/consolidated lots assessment and tax map not drawn to scale.	None	30 Minutes	<i>Data Controller IV</i> Municipal Assessor's Office <i>Data Controller III</i> Municipal Assessor's Office <i>Administrative Aide II</i>

	<p>2.3 Preparation of Tax Declaration Entry data of Assessment on Real Property Assessment System (ETRACS) based on Field Appraisal Assessment Sheet (FAAS) computation.</p>	None	30 Minutes	<p>Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office</p>
	<p>2.4 After Tax Declaration is numbered, evaluate & review the printed Tax Declaration subject for submission and approval.</p>	None	2 Minutes	<p><i>Data Controller IV</i> Municipal Assessor's Office <i>Data Controller III</i> Municipal Assessor's Office <i>Tax Mapping Aide</i> Municipal Assessor's Office <i>Administrative Aide III</i></p>
	<p>2.5 Evaluates, Reviews, Signs and recommend for approval of the new Tax Declaration.</p>	None	5 Minutes	<p>Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office</p> <p><i>Data Controller IV</i> Municipal Assessor's Office <i>Data Controller III</i> Municipal Assessor's Office</p>

				<i>OIC – Municipal Assessor Municipal Assessor’s Office</i>
STAGE III – APPROVAL OF NOTICE OF CANCELLATION	3.1 Submit Transaction to Provincial Assessor’s Office for Approval	None	20 days	<i>OIC – Provincial Assessor Municipal Assessor’s Office</i>
STAGE III – RELEASING OF NEWLY APPROVED TAX DECLARATION	Upon Approval 3.1 Record transaction on Real Property Ownership Card (RPOC), Assessment Roll, Record of Assessment and Master List of Real Property 3.2 Approved Tax Declaration on the Real Property Assessment System (ETRACS) to forward the record of Assessment to the Municipal Treasurer’s Office as the basis of their annual tax due.	None None	2 Minutes 2 Minutes	<i>Data Controller IV Municipal Assessor’s Office Data Controller III Municipal Assessor’s Office Administrative Aide I Municipal Assessor’s Office Data Controller III Municipal Assessor’s Office Tax Mapping Aide Municipal Assessor’s Office Administrative Aide III</i>

3.1 Client received copy for Declared New Tax Declaration.	3.3 Prepares NOTICE OF ASSESSMENT of the newly approved Tax Declaration.	None	3 Minutes	Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office
	3.4 Municipal Assessor reviews & signs Notice of Assessment.	None	5 Minutes	<i>Data Controller IV</i> Municipal Assessor's Office <i>Data Controller III</i> Municipal Assessor's Office Tax Mapping Aide Municipal Assessor's Office
	3.5 Served Notice of Assessment attached with owner's copy of Approved TD.			<i>Administrative Aide III</i> Municipal Assessor's Office
	3.6 Record & File Notice of Assessment, received by the owner of Approved TD.	None	30 Days	<i>Administrative Aide I</i> Municipal Assessor's Office
		None	2 Minutes	<i>OIC – Municipal Assessor</i> Municipal Assessor's Office

				<i>Book Binder III</i> Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office <i>Tax Mapping Aide</i> Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office
STAGE VII – SATISFACTION SURVEY FORM	7.1 Request Client to fill up the Satisfaction Survey Form. Survey Form, containing the client's comments. Client can drop his/her survey to the feedback box outside Municipal Assessor's Office.	None	10 Minutes	<i>Book Binder III</i> Municipal Assessor's Office <i>Administrative Aide I</i> Municipal Assessor's Office
Total		None	50 days and 7 hours	

1. Service is covered under (a) Article I, Section 135; (b) Chapter II, Appraisal and Assessment of Real Property; (c) Chapter IV, Imposition of Real Property Tax of RA 7160 of 1991.
2. Securing Owner's Copy of Updated Tax Declaration is qualified for multi stage processing.