

Republic of the Philippines  
Province of Cagayan  
**MUNICIPALITY OF IGUIG**



## **OFFICE OF THE MUNICIPAL ASSESSOR**

### **External Services**

Republic of the Philippines  
Province of Cagayan  
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### 1. APPRAISAL AND ASSESSMENT OF REAL PROPERTY

Is conducted to determine the fair market value of a real property (Land, Building, Plant, Machinery and Equipment)

<b>Office or Division:</b>	Municipal Assessor's Office			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2C- Government to Citizen G2B – Government to Business G2G- Government to Government			
<b>Who may avail:</b>	ALL			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Building Plan/ Permit		Architect / Civil Engineer/ Owner / Office of the Municipal Assessor		
Machinery, Plant and Equipments		Supplier/ Owner		
Official Receipt		Notary Public		
Deed of Sale, other documents of transfer (If second hand)		Property Owner		
Sworn statement of owner				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Requests for appraisal / inspection.	1.Determines the need of the client. 2.Brings request and other documents to the Municipal Assessor.	None	2 minutes	Arceli E. Suetos Admin. Aide IV Isidora P. Banatao Admin. Aide III Mildred N. Batulan Admin. Aide 1 Analyn M. Tumbali Admin Aide 1 Office of the Municipal Assessor
2.Submits pertinent documents.	2.Evaluates / reviews documents	None	5 minutes	Maricris G. Telan, GE, REB, REA Municipal Assessor Office the Municipal Assessor
3.Pays corresponding fee	3. Issues official Receipt	₱180.00 each		Revenue Clerk Collector Office of the Municipal Treasurer

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4. Goes home with the instruction and information of the day of appraisal / inspection.	4. Schedules the date of appraisal / inspection.	None	3 minutes	Engr. Maricris G. Telan, REB, REA Municipal Assessor Office the Municipal Assessor
5. Waits for the schedule of appraisal / inspection.	5. Conducts Appraisal / Ocular inspection.	None	1 hour	<i>Maricris G. Telan, GE, REB, REA</i> Municipal Assessor Office of the Municipal Assessor
6. Informs client when to receive approved Tax Declaration (TD).	6. Municipal Assessor recommends approval of transaction to the Provincial Assessor's Office	None	10 minutes	<i>Maricris G. Telan, GE, REB, REA</i> Municipal Assessor Office of the Municipal Assessor
	6.1 Prepares Field Appraisal and Assessment Sheet (FAAS)		10 minutes	Arceli E. Suetos Admin. Aide IV Isidora P. Banatao Admin. Aide III
	6.2 Types owner's copy of Tax Declaration		10 minutes	Mildred N. Batulan Admin. Aide 1 Analyn M. Tumbali Admin Aide 1 Office of the Municipal Assessor
	6.3 Reviews each FAAS / Tax Declaration for the approval to the Provincial Assessor.			Alice Emma A. Pason, GE, REA, EnP Provincial Assessor Provincial Assessor's Office
<b>TOTAL</b>			1 hour and 43 minutes	

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## 2. ISSUANCE OF CERTIFICATE OF ASSESSMENT RECORDS

(Tax Declarations / Property Holdings / Certificates of No / with Improvement et al.)

**Tax Declaration(TD)** – Serves as the municipality’s permanent record for every real property unit (Land, Building, Machinery, Plant and Equipment)

**Property Holdings** – the list of real properties owned by certain individual, company or government office.

**Certificate of No Improvement** – is issued to a particular lot if no improvements have been introduced to it.

**Certificate with Improvement** – is issued to a particular lot with existing improvement (Building, Machinery, Plant and other structure)

<b>Office or Division:</b>	Municipal Assessor’s Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Citizen G2B – Government to Business G2G- Government to Government			
<b>Who may avail:</b>	ALL			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Written request of the client or authorized representative/ requesting company or government office.		Requesting party		
Official receipt of service fee		Municipal Treasurer’s Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Approaches officer of the day	1.Receives request	None	3 minutes	Isidora P. Banatao Assessment Clerk Arceli E. Suetos Assessment Clerk Mildred N. Batulan Assessment Clerk Analyn M. Tumbali Assessment Clerk

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				Office of the Municipal Assessor
2. Submits requirements	2. Brings request other documents to the Municipal Assessor. 2.1 Verifies records  2.2 Issuance of payment order.	None	2 minutes  2 minutes	Isidora P. Banatao Assessment Clerk Arceli E. Suetos Assessment Clerk Mildred N. Batulan Assessment Clerks Analyn M. Tumbali Assessment Clerk Office of the Municipal Assessor
3. Pays the required fees at the Municipal Treasurer's Office	3. Issues the Official Receipt	₱ 150.00 each certificate		Revenue Clerk Collector Office of the Municipal Treasurer
4. Submits the Official Receipt to the Municipal Treasurer's Office	4. Verifies Records  4.1 Encodes and print certificate  4.2 Forwards the certification to the Municipal Assessor for signature		3 minutes  5 minutes  2 minutes	Arceli E. Suetos Admin. Aide IV Isidora P. Banatao Admin. Aide III Mildred N. Batulan Admin. Aide 1 Analyn M. Tumbali Admin Aide 1 Office of the Municipal Assessor

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5. Receives the certificate.	5. Client signs in the log book and receives the requested document.	None	2 minutes	Arceli E. Suetos Admin. Aide IV Isidora P. Banatao Admin. Aide III Mildred N. Batulan Admin. Aide 1 Analyn M. Tumbali Admin Aide 1 Office of the Municipal Assessor
<b>TOTAL</b>		₱ 180.00	19 minutes	

### 3. REVISION AND RE- ASSESSMENT OF LAND BUILDING AND MACHINERIES

#### Revision

Revision of tax declaration is done whenever there is a reclassification as to land usage, correction in area and boundaries as per title or other valid documents, (e.g. DENR lot data, approved subdivision plan.) and additional improvements in case of buildings, et. al.

<b>Office or Division:</b>	Municipal Assessor's Office
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2C- Government to Citizen G2B – Government to Business G2G- Government to Government
<b>Who may avail:</b>	ALL
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
1. Titled Property a. Certified True Copy of Title b. Latest Tax Receipt 2. Untitled Property a. Old Tax Declaration b. Latest Tax Receipt c. DENR Lot Data	Register of Deeds / Owner Municipal Treasury Office / Owner  Requesting Party / Owner Municipal Treasury Office / Owner DENR

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d. PENRO Certificate		PENRO Satellite Office		
Official receipt of service fee		Municipal Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits filled up request and requirements	1.Receives request and pertinent documents 1.1 Brings request other documents to the Municipal Assessor	None	3 minutes  2 minutes	Arceli E. Suetos Admin. Aide IV Isidora P. Banatao Admin. Aide III Mildred N. Batulan Admin. Aide 1 Analyn M. Tumbali Admin Aide 1 Office of the Municipal Assessor
2. Waits while the documents are being reviewed	2.Municipal Assessor evaluates the request/documents	None	5 minutes	Maricris G. Telan, GE, REB, REA Municipal Assessor Office the Municipal Assessor
3. Waits for the schedule of appraisal	3. Schedules re-appraisal / inspection  3.1 Conducts re-appraisal / inspection	None	3 minutes  1 hour	Maricris G. Telan, GE, REB, REA Office the Municipal Assessor
4.Goes home with the instruction when to come back for the release of the approved tax declaration.	4.Municipal Assessor recommends approval of revision to the Provincial Assessor's Office  4.1 Prepares Field Appraisal and Assessment Sheet (FAAS)  4.2 Types owner's copy of Tax Declaration	None	10 minutes  10 minutes	Maricris G. Telan, GE, REB, REA Office the Municipal Assessor

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	4.3 Reviews each FAAS / Tax Declaration for the approval to the Provincial Assessor.		10 minutes	Alice Emma A. Pason, GE, REA, EnP Provincial Assessor Provincial Assessor's Office
<b>TOTAL</b>			1 hour & 43 minutes	

#### 4. TRANSFER OF OWNERSHIP OF REAL PROPERTY

##### Transfer

Any changes of ownership (Sale, Donation, Waiver, et. al) of real property must be registered at the Municipal Assessor's Office for taxation purposes. For this purpose, a new owner's copy of tax declaration is issued to the transferee.

<b>Office or Division:</b>	Municipal Assessor's Office		
<b>Classification:</b>	Highly Technical		
<b>Type of Transaction:</b>	G2C- Government to Citizen G2B – Government to Business G2G- Government to Government		
<b>Who may avail:</b>	ALL		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
1. Titled Property <ul style="list-style-type: none"> <li>a. Electronic Copy of Title</li> <li>b. Deed of Conveyance(Deed of Sale, Deed of Donation et. al) with BIR Certificate ( 1 photocopy)</li> <li>c. Latest Tax Receipt</li> <li>d. Blueprint of Subdivision Plan (if subdivided)</li> <li>e. Payment of Transfer Tax Fee</li> <li>f. Certificate Authorized Registration (CAR) ( 1 photocopy)</li> </ul> Untitled Property <ul style="list-style-type: none"> <li>a. Deed of Conveyance (Deed of Absolute Sale, Deed of Donation, et. al ) ( 1photocopy)</li> <li>b. Updated Real Property Taxes</li> <li>c. Payment on Transfer Tax Fee</li> <li>d. Certificate of payment of the Capital Gains Tax (CAR) (1 photocopy)</li> </ul>		Registry of Deeds/ Owner Notary Public / Bureau of Intenal Revenue (BIR) / Owner  Municipal Treasury Office / Owner Department of Environment and Natural Resources (DENR) Municipal Treasury Office Bureau of Internal Revenue (BIR)	
		Notary Public/ Owner  Municipal Treasury Office Municipal Treasury Office Bureau of Internal Revenue (BIR)	



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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits required documents for verification.	1.Receives required documents and check for completeness  1.1 Brings required documents to the Municipal Assessor.	None	3 minutes  2 minutes	Arceli E. Suetos Admin. Aide IV Isidora P. Banatao Admin. Aide III Mildred N. Batulan Admin. Aide 1 Analyn M. Tumbali Admin Aide 1 Office of the Municipal Assessor
2.Waits while the documents are being reviewed	2.Evaluates the documents	None	10 minutes	Maricris G. Telan, GE, REB, REA Office of he Municipal Assessor
3. Pays corresponding fees	3.Issues the Official Receipt	½ of 1% depends on the market value as per Tax Declaration or amount of sale in the document whichever is higher		Revenue Clerk Collector Office of the Municipal Treasurer
4.Goes home with the instruction when to come back for the release of the approved tax declaration.	4.Recommends approval of transaction to the Provincial Assessor's Office  4.1 Prepares Field Appraisal and Assessment Sheet (FAAS)  4.2 Types owner's copy of Tax Declaration	None	10 minutes  10 minutes	Maricris G. Telan, GE, REB, REA Office of the Municipal Assessor

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	4.3 Reviews each FAAS / Tax Declaration for the approval to the Provincial Assessor.		5 minutes	Alice Emma A. Pason, GE, REA, EnP Provincial Assessor Provincial Assessor's Office
<b>TOTAL</b>			40 minutes	