



#### 4. Processing of Tax Declarations- New Declaration of Building and Machinery (PASSO)

Declaration of new building and machinery initiated by the Provincial Assessor's Office or through the request of taxpayer for taxation purposes.

<b>Office or Division:</b>	Office of the Provincial Assessor
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2C- Government to Citizen/ G2B- Government to Business Entity
<b>Who may avail:</b>	All property owners and/or authorized representative

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<b>NEW DECLARATION OF BUILDING &amp; MACHINERY</b> 1. Letter of request (1 Original) 2. Sworn Statement duly prepared and signed by Owner (1 photocopy) 3. Bill of Materials and Occupancy Permit (for Building) (1 photocopy) 5. Receipt of Purchase or any proof showing Acquisition Cost (for Machinery) (1 photocopy) 6. Building Permit and As Built Plan (1 photocopy) 7. Picture of Building(1 Original) 8. Long Brown Envelope *** IF REPRESENTATIVE (with Special Power of Attorney and/or Authorization letter duly signed by the property owners with attached photocopy of identification cards)	1. Owner 2. Owner 3. Owner 4. Owner 5. Owner 6. Owner 7. Owner  Owner

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits letter of request for reassessment or new declaration with the complete requirements	1. Interviews tax payer and Checks the completeness and correctness of each document.	None	30 minutes	<i>Admin Aide I Admin Unit</i>
None	1.2 Issues claim slip to client	None	10 minutes	<i>Local Assessment Operations Officer III Assessment Division</i>
None	1.3 Schedules Ocular inspection (Usually the next Monday after receiving request)	None	10 days	<i>Local Assessment Operations Officer III Assessment Division</i>
None	1.4 Verifies location	None	1 day	<i>Tax Mapper II Tax Mapping Division</i>



None	1.6 Conducts ocular inspection	None	1 day	<i>Local Assessment Operations Officer III Assessment Division</i>
None	1.7 Accomplishes FAAS and initial tax declaration then forwards to encoders	None	1 day	<i>Local Assessment Operations Officer III Assessment Division</i>
None	1.8 Encodes and prints Tax Declaration, affixes initial on it then forwards the documents to the Tax Mapper.	None	2 hours	<i>Bookbinder I Records Division</i>
None	1.9 Updates the Tax Mapping Control Roll (TMCR).	None	1 hour	<i>Draftsman III Tax Mapping Division</i>
None	1.10 Scans all attachments	None	2 hours	<i>Admin Aide IV Records Division</i>
None	1.11 Checks the correctness of the data encoded, affixes initial on the tax declaration then forwards documents to the Assistant Provincial Assessor.	None	2 days	<i>Local Assessment Operations Officer III Assessment Division</i>
None	1.12 Affixes initial on Tax Declaration as to correctness then forwards the documents to the Assistant Provincial Assessor.	None	30 minutes	<i>LAOO IV Assessment Division</i>
None	1.13 Affixes initial on Tax Declaration then forwards the documents to the Provincial Assessor.	None	20 minutes	<i>Assistant Department Head</i>
None	1.14 Signs the Tax Declaration, then forwards it to the Releasing Officer.	None	20 minutes	<i>Department Head</i>
None	1.15 Issues Owner's Copy of Tax Declaration to owner	None	20 minutes	<i>Admin Aide VI Records Division</i>
2. Receives Tax declarations and Notice of Assessment	2. Records the transaction.	None	30 minutes	<i>Admin Aide IV Records Division</i>
None	2.1 Forwards copies of Notice of Assessment to Admin Unit for transmittal	None	20 minutes	<i>Admin Aide IV Records Division</i>
None	2.3 Forwards copies to Records division and Municipal Assessors Staff for filing.	None	1 day	<i>Admin Aide IV Records Division</i>
<b>TOTAL:</b>		<b>PHP 400 per title/ improvement</b>	<b>18 days</b>	