



## 5. Processing of Tax Declarations- Reclassification Ff Land

Recalssification of land refers to a change in classification or designation of a property for taxation purposes. It may also occur if the physical characteristics of the property change, such as if a portion of land in converted to a different use of if the property is subdivided.

<b>Office or Division:</b>	Office of the Provincial Assessor
<b>Classification:</b>	Complex
<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
<p>RECLASSIFICATION OF LAND</p> <ol style="list-style-type: none"> <li>1. Transfer Certificate of Title (1 photocopy, 1 Original for verification)</li> <li>2. Latest Realty Tax Receipt or Tax Clearance (1 photocopy)</li> <li>3. Sangguniang Panlalawigan Resolution or Ordinance (1 photocopy)</li> <li>4. Sangguniang Bayan Resolution or Ordinance (1 photocopy)</li> <li>5. Owner's Letter Request(1 Original)</li> <li>6. Secretary's Fee</li> <li>7. Long Brown Envelope</li> </ol> <p>*** IF REPRESENTATIVE (with Special Power of Attorney and/or Authorization letter duly signed by the property owners with attached photocopy of identification cards)</p>	<ol style="list-style-type: none"> <li>1. Registry of Deeds</li> <li>2. Provincial/Municipal Treasurer's Office</li> <li>3. Sangguniang Panlalawigan</li> <li>4. Sangguniang Bayan</li> <li>5. Property Owner</li> <li>6. Provincial Treasurer's Office</li> <li>7. Owner</li> </ol> <p>Property Owner</p>

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Approaches the frontline officer and inquires about the processing of tax declarations.	1. Interviews and issues routing slip (PAO 002)	None	30 minutes	<i>Admin Aide I</i> Admin Unit
2. Submits letter of request for reclassification with thhe complete requirements and PAO 002 form	2. Checks the completeness document.	None	1 hour	<i>Admin Aide I</i> Admin Unit
None	2.1 Issues Order of Payment Slip.	PHP 400.00/ RPU (PHP 250 - Transfer of Ownership Fee PHP 150 - IT Fee)	5 minutes	<i>Local Assessment Operations Officer I</i> Assessment Division
3. Proceeds to the window of Provincial Treasurer's Office for the payment of Secretary's Fee and submit Official Receipt to LAOO.	3. Issues claim slip to client	None	10 minutes	<i>Local Assessment Operations Officer II</i> Assessment Division



None	2.1 Issues Order of Payment Slip.	PHP 400.00/ RPU (PHP 250- Transfer of Ownership Fee PHP 150 - IT Fee)	5 minutes	<i>Local Assessment Operations Officer I Assessment Division</i>
3. Proceeds to the window of Provincial Treasurer's Office for the payment of Secretary's Fee and submit Official Receipt to LAOO.	3. Issues claim slip to client	None	10 minutes	<i>Local Assessment Operations Officer II Assessment Division</i>
None	3.1 Checks the correctness of each documents the forwards to Encoders	None	1 day	<i>Local Assessment Operations Officer III Assessment Division</i>
None	3.2 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	3.3 Updates the Tax Mapping Control Roll (TMCR).	None	1 hour	<i>Draftsman III Tax Mapping Division</i>
None	3.4 Scans all attachments	None	2 hours	<i>Admin Aide IV</i>
None	3.5 Updates/plots the Title on the GIS Base Map, then forwards the documents to the LAOO.	None	1 hour	<i>Tax Mapper II Tax Mapping Division</i>
None	3.6 Checks the correctness of the data encoded, affixes initial on the tax declaration.	None	1 day	<i>Local Assessment Operations Officer III Assessment Division</i>
None	3.7 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	3.8 Affixes initial on Tax Declaration then forwards the documents to the Provincial Assessor.	None	20 minutes	<i>Assistant Department Head</i>
None	3.9 Signs the Tax Declaration, then forwards it to the Releasing Officer.	None	30 minutes	<i>Department Head</i>
None	3.10 Issues Owner's Copy of Tax Declaration to owner	None	30 minutes	<i>Admin Aide VI Records Division</i>



4. Receives Tax declarations.	4. Records the transaction.	None	30 minutes	<i>Admin Aide IV Records Division</i>
None	4.1 Forwards copies of Notice of Assessment to Admin Unit for transmittal to PTO	None	20 minutes	<i>Admin Aide IV Records Division</i>
None	4.2 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 400.00 per title/ improvement</b>	<b>4 days, 2 hours, 25 minutes</b>	