8. Processing of Tax Declarations- Transfer of Ownership Using Extrajudicial Settlement

In cases where the owner of a titled property die, the legal heirs are to agree in executing and signing the extrajudicial settlement which should be notarized by a lawyer. This piece of paper will then be the basis of the partition between them.

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Transfer of Ownership- Sale, Donation, etc.: 1. Transfer Certificate of Title (1 photocopy, 1 Original for verification) 2. Latest Real Property Tax Receipt ("Amilyar") or Tax Clearance(1 photocopy) 3. Trasfer Tax Receipt or Certification 4. Certified True Copy of Certificate Authorizing Registration (CAR)(1 Certified Photocopy with Document Stamp) 5. Extrajudicial Settlement(1 photocopy) 6. Secretary's Fee 7. 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. Registry of Deeds 2. Provincial/Municipal Treasurer's Office 3. Provincial Treasurer's Office 4. Bureau of Internal Revenue 5. Owners Copy with Stamp of Bureau of Internal Revenue at the back page 6. Provincial Treasurer's Office 7. Property Owner Property Owner

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	*Admin Aide I Admin Unit*
2. Submits requirements to Local Assessment Operations Officer with duly accomplished routing slip	2. Check the completeness of document.	None	30 minutes	*Local Assessment Operations Officer I Assessment Division*
None	2.1 Issues Order of Payment Slip.	PHP 400/ RPU (PHP 250 - Transfer of Ownership Fee PHP 150 - IT Fee)	5 minutes	*Local Assessment Operations Officer I Assessment Division*

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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	5 minutes	*Local Assessment Operations Officer II Assessment Division*
None	3.1 Reviews the correctness of the documents and forward all documents to Data Encoder	None	2 days	*Local Assessment Operations Officer II Assessment Division*
None	3.2 Encodes and prints Tax Declaration, affixes initial on it then forwards the documents to the Tax Mapper.	None	1 hour	*Bookbinder I Records Division*
None	3.3 Updates the Tax Mapping Control Roll (TMCR).	None	1 hour	*Draftsman III Tax Mapping Division*
None	3.4 Scans all attachments	None	2 hours	*Admin Aide IV Records Division*
None	3.5 Updates/plots the Title on the GIS Base Map, then forwards the documents to the LAOO.	None	1 day	*Tax Mapper II Tax Mapping Division*
None	3.6 Checks the correctness of the data encoded, affixes initial on the tax declaration then forwards documents to the Assistant Provincial Assessor.	None	2 days	*Local Assessment Operations Officer III Assessment Division*
None	3.7 Affixes initial on Tax Declaration as to correctness then forwards the documents to the Assistant Provincial Assessor.	None	30 minutes	*LAOO IV Assessment Division*
None	3.8 Affixes initial on Tax Declaration then forwards the documents to the Provincial	None	20 minutes	*Assistant Department Head*
None	3.9 Signs the Tax Declaration, then forwards it to the Releasing Officer.	None	30 minutes	*Department Head*
None	3.10 Issues Owner's Copy of Tax Declaration to owner	None	30 minutes	*Admin Aide VI Records Division*
4. Receives Tax declarations.	4.1 Records the transaction.	None	30 minutes	*Admin Aide IV Records Division*
None	4.2 Forwards copies to Records division and Municipal Assessors Staff for filing.	None	1 day	*Admin Aide IV Records Division*
	TOTAL:	**PHP 400 per title/ improvement**	**6 days, 7 hours, 30 minutes**	