



1. Processing of Tax Declarations- Transfer of Ownership

Processing of tax declarations -Transfer of Ownership is to reflect the name of the new owner of real property for the purpose of taxation.

Office or Division:	Office of the Provincial Assessor
Classification:	Simple
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. Transfer Tax Receipt or Certification (1 photocopy) 4. Certified True Copy of Certificate Authorizing Registration (CAR) (1 Certified Photocopy with Document Stamp) 5. Deed of Sale/Donation/Waiver of Rights/ Extrajudicial Settlement/Sheriff's Sale(1 photocopy) 6. 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 Original)	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. 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 taxpayer and issues routing slip (PAO 002)	None	30 minutes	<i>Admin Aide / Admin Unit</i>
2. Submits requirements to Local Assessment Operations Officer with duly accomplished routing slip	2. Check the completeness .	None	45 minutes	<i>Local Assessment Operations Officer / Assessment Division</i>
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 / Assessment Division</i>
3. Proceeds to the window of Provincial Treasurer's Office for the payment of	None			



4. Submits Official Receipt to LAOO.	4. Issues claim slip to client	None	5 minutes	<i>Local Assessment Operations Officer I</i> Assessment Division
None	4.1 Checks the correctness of each document and forwards all documents to Data Encoder	None	1 hour	<i>Local Assessment Operations Officer I</i> Assessment Division
None	4.2 Encodes and prints Tax Declaration, affixes initial on it then forwards the documents to the Tax Mapper.	None	1 hour	<i>Bookbinder I</i> Records Division
None	4.3 Updates the Tax Mapping Control Roll (TMCR).	None	1 hour	<i>Draftsman III</i> Tax Mapping Division
None	4.4 Scans all attachments	None	1 hour	<i>Admin Aide IV</i>
None	4.5 Updates/plots the Title on the GIS Base Map, then forwards the documents to the LAOO.	None	1 hour	<i>Tax Mapper II</i> Tax Mapping Division
None	4.6 Checks the correctness of the data encoded, affixes initial on the tax declaration forwards documents to the Assistant Provincial Assessor.	None	4 hours	<i>Local Assessment Operations Officer III</i> Assessment Division
None	4.7 Affixes initial on Tax Declaration as to correctness then forwards the documents to the Assistant Provincial Assessor.	None	10 minutes	<i>Local Assessment Operations Officer IV</i> Assessment Division
None	4.8 Affixes initial on Tax Declaration then forwards the documents to the Provincial Assessor.	None	10 minutes	<i>Assistant Department Head</i>
None	4.9 Signs the Tax Declaration, then forwards it to the Releasing Officer.	None	10 minutes	<i>Department Head</i>
None	4.10 Issues Owner's Copy of Tax Declaration to owner	None	10 minutes	<i>Admin Aide VI</i> Records Division
5. Receives Tax declarations.	5.1 Records the transaction.	None	30 minutes	<i>Admin Aide IV</i> Records Division
None	5.2 Forwards copies to Records division and Municipal Assessors Staff for filing.	None	1 day	<i>Admin Aide IV</i> Records Division
TOTAL:		PHP 400.00 per title/ improvement	2 days, 3 hours, 35 minutes	