



## 7. Transfer of Ownership of Tax Declaration

The Municipal Assessors Office was given the authority to transfer ownership of the Tax Declaration based on the Land Title and Legal documents Certifying Ownership over the property, in case of building or machinery.

<b>Office or Division</b>	Office of the Municipal Assessor			
<b>Classification</b>	Simple			
<b>Type of Transaction</b>	G2G-Government to Government, G2B-Government to Business, G2C-Government to Citizen			
<b>Who may avail</b>	All owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Land Title (1 original copy & 2 photocopies)		Register of Deeds		
Deed of Sale or Certificate of Ownership (if Building and machinery) Subdivision Plan (1 original copy & 2 photocopies)		Owner Housing Land Use Regulatory Board		
Official Receipts/ Transfer Fee/ Tax Clearance (1 original copy & 2 photocopies)		Office of the Municipal Treasurer (Windows 1-6)		
Sworn Statement		Office of the Municipal Assessor		
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. Submit the required documents for verification at the staff in charge	1. Receive required documents and check for completeness	None	5 Minutes	Local Assessment Operations Officer I Draftsman III Assessment Clerk II Office of the Municipal Assessor
	1.1 Issuance of Order of Payment	None	2 Minutes	



2. Pay the required fees at the Municipal Treasurer's Office (Windows 1-6) and return to the Office of the Municipal Assessor	2. Issuance of Official Receipt	Please refer to computation guide		<i>Revenue Collection Clerk II</i> Office of the Municipal Treasurer
	2.1 Appraisal and assessment	None	15 Minutes	<i>Local Assessment Operations Officer I</i> <i>Draftsman III</i> <i>Assessment Clerk II</i> Office of the Municipal Assessor
	2.2 Assign Tax Declaration Number to each Field Assessment and Appraisal Sheet.	None	3 Minutes	<i>Local Assessment Operations Officer I</i> <i>Draftsman III</i> <i>Assessment Clerk II</i> Office of the Municipal Assessor
	2.3 Encode and print Field Appraisal and assessment sheet	None	5 Minutes	<i>Local Assessment Operations Officer I</i> <i>Administrative Assistant III</i> <i>Administrative Aide VI</i> <i>Assessment Clerk II</i> Office of the Municipal Assessor
	2.4 Municipal Assessor review each FAAS and recommend for its approval by the Provincial Assessor	None	3 Minutes	<i>Municipal Assessor</i> Office of the Municipal Assessor
	2.5 Municipal Assessor filed the documents which shall be submitted later to the Provincial Assessor as accomplishment for the month (only for non-party	None	2 Minutes	<i>Local Assessment Operations Officer I</i> <i>Draftsman III</i> <i>Assessment Clerk II</i> Office of the Municipal Assessor



	waiting)			
3. Receive Transmittal to be submitted to Provincial Assessor Office and secure the Owners Copy with the Signature of the Provincial Assessor (only if the client opted to personally submit the document) (party waiting)	3. Record and release transmittals to the client	None	2 Minutes	<i>Local Assessment Operations Officer I Draftsman III Assessment Clerk II Office of the Municipal Assessor</i>
4. Present the Owners copy at the Municipal Assessor Office for the activation of the latest Tax Declaration	4. Activate approved Tax Declaration	None	2 Minutes	<i>Administrative Assistant II Administrative Aide VI Tax Mapping Aide Office of the Municipal Assessor</i>
	<b>TOTAL:</b>	<b>Please refer to computation guide</b>	<b>*39 Minutes</b>	

- Processing time at the MASSO only excluding submission to PASSO

Note: 1. Processing of 1 to 5 FAAS will take 2 days before pick up

2. Processing of 5 to 10 FAAS will take 4 days before pick up

3. Processing of more than 10 FAAS will take 5 days before pick up.



### Computation Guide

Transfer fee P 25.00 Standard Fine P 300.00
Additional Fine for Agricultural Land - 1/4 of 1% of the current assessed value not less than Php. 200.00, but not to exceed Php. 5,000.00
Additional Fine for Residential, Commercial & industrial - 1/2 of 1% of the current assessed value not less than Php. 200.00, but not to exceed Php. 5,000.00