



6. Processing of Tax Declarations- Reassessment	
Reassessment is the assigning of new assessed values to property, particularly real estate, as the result of general, partial, or individual reappraisal of the property. (Manual on Real Property Appraisal and Assessment Operations)	
Office or Division:	Office of the Provincial Assessor
Classification:	Highly Technical
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
REASSESSMENT OF LAND- 1. Transfer Certificate of Title (1 photocopy, 1 Original for verification) 2. Latest Realty Tax Receipt or Tax Clearance(1 photocopy) 3. Initial Tax Declaration from Municipal Assessor's Office (1 Original) 4. Certification from Municipal Planning and Development Office (MPDO) - as per Comprehensive Land Use Plan (CLUP)(1 photocopy) 5. Owner's Letter Request(1 Original) 6. Secretary's Fee 7. Long Brown Envelope REASSESSMENT OF IMPROVEMENT 1. Latest Realty Tax Receipt or Tax Clearance(1 photocopy) 2. Initial Tax Declaration(1 Original) 3. Owner's Letter Request(1 Original) 4. Secretary's Fee 5. 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. Sangguniang Panlalawigan 4. Sangguniang Bayan 5. Property Owner 6. Provincial Treasurer's Office 7. Owner 1. Provincial/Municipal Treasurer's Office 2. Municipal Assessor's Office 3. Property Owner 4. Provincial Treasurer's Office 5. Owner Property Owner



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RE-SPONSIBLE
1. Submits letter of request for reassessment with the complete requirements	1. Interviews tax payer and Checks the completeness and correctness of each document.	None	30 minutes	<i>Admin Aide I</i> Admin Unit
None	1.1 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
2. Proceeds to the window of Provincial Treasurer's Office for the payment of Secretary's Fee and submit Official Receipt to LAOO.	2. Issues claim slip to client	None	10 minutes	<i>Local Assessment Operations Officer II</i> Assessment Division
None	2.1 Schedules Ocular inspection (Usually the next Monday after receiving request)	None	10 days	<i>Local Assessment Operations Officer III</i> Assessment Division
None	2.3 Conducts ocular inspection	None	1 day	<i>Local Assessment Operations Officer III</i> Assessment Division
None	2.4 Accomplishes FAAS and initial tax declaration then forwards to encoders	None	4 hours	<i>Local Assessment Operations Officer III</i> Assessment Division
None	2.5 Encodes and prints Tax Declaration, affixes initial on it then forwards the documents to the Tax Mapper.	None	4 hours	<i>Bookbinder I</i> Records Division
None	2.6 Updates the Tax Mapping Control Roll (TMCR).	None	1 hour	<i>Draftsman III</i> Tax Mapping Division
None	2.7 Scans all attachments then forwards to LAOO	None	1 hour	<i>Admin Aide IV</i> Records Division



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	2.7 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</i> Assessment Division
None	2.8 Affixes initial on Tax Declaration as to correctness then forwards the documents to the Assistant Provincial Assessor.	None	30 minutes	<i>LAOO IV</i> Assessment Division
None	2.9 Affixes initial on Tax Declaration then forwards the documents to the Provincial Assessor.	None	20 minutes	<i>Assistant Department Head</i>
None	2.10 Signs the Tax Declaration, then forwards it to the Releasing Officer.	None	30 minutes	<i>Department Head</i>
None	2.11 Issues Owner's Copy of Tax Declaration to owner	None	30 minutes	<i>Admin Aide VI</i> Records Division
3. Receives Tax declarations.	3.1 Records the transaction.	None	30 minutes	<i>Admin Aide IV</i> Records Division
None	3.2 Forwards copies to Records division and Municipal Assessors Staff for filing.	None	1 day	<i>Admin Aide IV</i> Records Division
TOTAL:		PHP 400 per title/ improvement	15 days, 5 hours, 5 minutes	