



9. Processing of Tax Declarations- Subdivision

Subdivision is the act of dividing a parcel of land into smaller portions. Declaring of subdivided lots always follow what is written on the title and the boundaries stated on the approved subdivision plan.

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
1. Transfer Certificate of Title (1 photocopy, 1 Original for verification) 2. Latest Realty Tax Receipt or Tax Clearance (1 photocopy) 3. Certified True Copy of Certificate Authorizing Registration (CAR)(1 Certified Photocopy with Document Stamp) 4. Transfer Tax Receipt or Certification(1 photocopy) 5. Approved Subdivision Plan (2 photocopies in actual size) 6. Deed of Conveyance (Deed of Sale, Donation, Waiver of Rights, Sheriff's Sale, Extrajudicial Settlement of Estate, etc.)(1 photocopy) 7. Secretary's Fee 8. 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. Bureau of Internal Revenue 4. Provincial Treasurer's Office 5. DAR/DENR 6. Owners Copy with Stamp of Bureau of Internal Revenue at the back page 7. Provincial Treasurer's Office 8. 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 issue routing slip (PAO 002)	None	30 minutes	<i>Admin Aide I</i> Admin Unit
2. Submits requirements to Local Assessment Operations Officer with duly accomplished routing slip	2. Checks the completeness of each document.	PHP 400 (PHP 250 - Transfer of Ownership Fee PHP 150- IT Fee)	2 hours	<i>Local Assessment Operations Officer I</i> Assessment Division
3. Proceed 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	None	5 minutes	<i>Local Assessment Operations Officer II</i> Assessment Division



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	3.1 Checks the correctness of documents and forward to Tax Mapper	None	3 days	<i>Local Assessment Operations Officer II</i> Assessment Division
None	3.2 Assigns new Property Identification Number (PIN) for subdivided Lots then forwards it to the Data Encoder.	None	3 days	<i>Tax Mapper III</i> Tax Mapping Division
None	3.3 Subdivides the Tax Declaration on PATAS and prints the Subdivided Tax Declaration, affixes initial on it then forwards the documents to the Tax Mapper.	None	5 days	<i>Bookbinder I</i> Records Division
None	3.4 Updates the Tax Mapping Control Roll (TMCR), updates/ plots the Title on the GIS Base Map, affixes initial on Tax Declaration then forwards the documents to the LAOO.	None	3 days	<i>Tax Mapper II</i> Tax Mapping Division
None	3.5 Checks the correctness of the data encoded, affixes initial on the tax declaration then forwards documents to the Assistant Provincial Assessor.	None	3 days	<i>Local Assessment Operations Officer III</i> Assessment Division
None	3.6 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	3.7 Affixes initial on Tax Declaration then forwards the documents to the Provincial Assessor.	None	20 minutes	<i>Assistant Department Head</i>
None	3.8 Signs the Tax Declaration, then forwards it to the Releasing Officer.	None	30 minutes	<i>Department Head</i>
None	3.9 Issues Owner's Copy of Tax Declaration to owner	None	30 minutes	<i>Admin Aide VI</i> Records Division
4. Receives tax declarations.	4. Records the transaction.	None	30 minutes	<i>Admin Aide IV</i> Records Division
None	4.1 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/ improve ment	18 days, 4 hours, 55 minutes	