



## 22. Repurchase of Auctioned Real Properties

To assist the declared owner, or his heir/s, or party-in-interest to re-acquire the auctioned property/ies through repurchase, and to collect repurchase price there from

<b>Office or Division:</b>	Office of the Provincial Treasurer/ Revenue Operations Division-Revenue Generation Planning/ Collection Division
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C- Government to Citizen/ G2B-Government to Business
<b>Who may avail:</b>	Real Property Owners in Bataan

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Real property Tax order of Payment (RPTOP) (1 original) Tax declaration series from 1st declaration to present (1 photocopy) Title of auctioned lot (1 photocopy) Certificate of complete record of payment up to present (1 photocopy) (In case of none payment - Certification of no record of payment- 1 original) . Letter Request to repurchase address to the Provincial Governor ( 1 original) Valid Identification Card of transacting party with active contact number (1 photocopy) Valid Proof of Identification as person having legal interest (1 photocopy)	Provincial Assessor's Office Provincial Assessor's Office Register of Deeds Municipal Treasurers Office (MTO) - where the property is located  Client Client/Government Agencies  Neccessary Agency Provincial Legal Office through Provincial Repurchase Committee

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RESPONSIBLE
1. Submits the photocopy of the required documents below to counter 6 and waits to be called a. Real property Tax order of Payment (RPTOP) b. Tax declaration series from 1st declaration to present c. Title d. Certificate of complete record of payment up to present (In case of none payment - Certification of no record of payment) . e. Letter Request to repurchase address to the Provincial Governor f. Valid Identification Card of transacting party with active contact number g. Valid Proof of Identification as person having legal interest (1 photocopy)	1. Receives and checks the submitted requirements * If the document is complete , proceeds to next step * If the document is not complete, returns to the client	None	10 minutes per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RESPONSIBLE
1. Submits the photocopy of the required documents below to counter 6 and waits to be called a. Real property Tax order of Payment (RPTOP) b. Tax declaration series from 1st declaration to present c. Title d. Certificate of complete record of payment up to present (In case of none payment - Certification of no record of payment) . e. Letter Request to repurchase address to the Provincial Governor f. Valid Identification Card of transacting party with active contact number g. Valid Proof of Identification as person having legal interest (1 photocopy)	1. Receives and checks the submitted requirements * If the document is complete , proceeds to next step * If the document is not complete, returns to the client	None	10 minutes per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section
2. None	2. Verifies the RPT Payments * Paid or not, proceeds to step 3	None	5 minutes per property	<i>Revenue Collection Clerk III</i> Revenue Operations Division-Revenue Generation Planning Section
3. None	3. Verifies and furnishes the documents of the auctioned property/ies * With or without print copy of auction documents proceeds to step 4	None	60 minutes per property	<i>Revenue Collection Clerk III</i> Revenue Operations Division-Revenue Generation Planning Section
4. None	4. Examines all applicable documents	None	60 minutes per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section
5. None	5. Prepares summary/checklist of documents	None	60 minutes per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section



6. None	<p>6. Prepares the re-purchase computation          * If the Assessed Values for the delinquent years are already available, proceeds for computation.</p> <p>* If the Assessed Values for the delinquent years are not available, asks the Provincial Assessor's Office to write down the assessed values of the delinquent years in the RPTOP then proceeds for computation.</p>	None	15 minutes per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section
7. Receives the Statement of Account (SOA) and proceeds to Collection Division counter 2 to 5 for payment	7. Issues the Statement of Account (SOA) for payment	None	5 minutes per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section
8. Submits the SOA to counter 2 to 5, pays and receives the official receipts	<p>8. Receives the SOA, prepares and issues the official receipt          * Accountable Form 51- re-purchase computation</p> <p>* Accountable Form 56 - RPT</p>	<p>delinquent taxes including interest &amp; charges due thereon and the expenses of sale, plus 2% interest per month on the purchase price from the date of sale to the date of re-purchase          2% of the Assessed Value plus/less the applicable penalty/ discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of payment and tax delinquency for SHT (if any)</p>	6 minutes per property	<i>Revenue Collection Clerk III</i> Collection Division



9. Presents the copy of official receipts and waits for the Certificate of Repurchase to be issued by the Provincial Legal Office	9. Prepares letter informing payment to Legal Office for Issuance of Certificate of Repurchase	None	15 minutes per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section
10. None	10. Reviews letter informing pay-	None	2 minutes per prop-	<i>Assistant Provincial Treasurer</i>
11. None	11. Signs letter informing payment to Legal Of-	None	1 minute per property	<i>Provincial Treasurer</i>
12. Receives the Certificate of Repurchase	12. Receives the Certificate of Repurchase from Provincial Legal Office and issues	None	1 day per property	<i>Local Treasury Operation Officer II</i> Revenue Operations Division-Revenue Generation Planning Section
<b>TOTAL:</b>		<b>delinquent taxes including interest &amp; charges due thereon and the expenses of sale, plus 2% interest per month on the purchase price from the date of sale to the date of repurchase 2% of the Assessed Value plus/less the applicable penalty/ discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends  on the time of payment and tax delinquency for SHT (if any)</b>	<b>1 day, 4 hours</b>	
Repurchase of Auctioned Real Properties is covered under Bataan Revenue Code of 2023 Article V, Section 120				
Redemption of Auctioned Real Properties is covered under Bataan Revenue Code of 2023 Article V, Section 119				