

**CITY GOVERNMENT OF EL SALVADOR**

**CITIZEN’S CHARTER**

**2020 (1st Edition)**



**CITY GOVERNMENT OF EL SALVADOR**

**OFFICE OF THE CITY ASSESSOR**

**CITIZEN’S CHARTER**

**2020 (1st Edition)**

**I. Mandate:**

* Exercise the functions of appraisal and assessment primarily for taxation purposes of all real properties in the local government unit;
* Ensure that all laws and policies governing the appraisal and assessment of real properties for taxation purposes are properly executed;
* Issue upon request of any interested party, certified copies of assessment records of real property and all other records relative to its assessment.

**II. Vision:**

Towards comprehensive and updated Real Property Tax Assessment of all properties within the City of El Salvador

**III. Mission:**

Update Schedule of Fair Market Value (SFMV) and conduct information dissemination in preparation to the general revision of real property assessments that eventually increase real property tax collection.

**IV: Service Pledge:**

Real property tax assessment and collection effected

**LIST OF SERVICES**

**Central/Head Office 1**

**External Services 1**

Service A 1

Service B 1

Service C 1

**Internal Services 1**

Service A 1

Service B 1

Service C 1

**Regional/Field Office 1**

**External Services 1**

Service A 1

Service B 1

Service C 1

**Internal Services 1**

Service A 1

Service B 1

Service C 1

**Provincial Office 1**

**External Services 1**

Service A 1

Service B 1

Service C 1

**Internal Services 1**

Service A 1

Service B 1

Service C 1

**LIST OF SERVICES**

1. Issuance of Tax Declaration for transfer of ownership of Real Property
2. Issuance of Tax Declaration of Real Property declared for the first time
3. Issuance of Certification of Non-Property Holdings and Indigency
4. Issuance of Certification of Total Property Holdings for BIR Estate Tax
5. Issuance of Sketch Plan
6. Issuance of Historical Ownership of Real Property Tax Assessment of Tax Declaration
7. Annotation of Cancellation of mortgage or any encumbrances of Tax Declaration
8. Identification of Real Property, its ownership and location in the tax map
9. Cancellation, Revision or Correction of Assessment of Real Property.
10. Issuance of new Tax Declaration of newly constructed building and newly installed Machinery
11. Issuance of various Supporting documents to real property owner
12. Issuance of Certified true copy of Tax Declaration

**Service Office**

**Service Category**

1. **Issuance of Tax Declaration for transfer of ownership of Real Property.**

**Description of the Service:** This Service provides Transfer of ownership of Real Property from the previous owner to the new owner.

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Simple | | | | |
| **Type of Transaction:** | | Government to Customer (G2C) | | | | |
| **Who may avail:** | | Real Property Owners | | | | |
| **Office or Division:** | | Administrative | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | | |
| 1. Registered Deed of Conveyance (1 copy) | | | | Registry Of Deeds – Misamis Oriental | | |
| 1. Tax Clearance (1 copy) | | | | City Treasurer’s Office - El Salvador City | | |
| 1. Electronic Certificate Authorizing Registration (eCAR) (1 copy) | | | | BIR – Region 10 | | |
| 1. Photocopy of Receipt of Tax on Transfer (1 copy) | | | | City Treasurer’s Office – El Salvador City | | |
| 1. Photocopy of title (if titled) (1 copy) | | | | Registry Of Deeds – Misamis Oriental | | |
| 1. Service Fee Receipt (1 copy) | | | | City Treasurer’s Office – El Salvador City | | |
| 1. Copy of Approved Subdivision Plan (Segregation or consolidation) (1 copy) | | | | Surveys and Mapping Division – Department of Environment and Natural Resources, Region 10 | | |
| 1. Payment for late presentation of documents (if applicable) (1 copy) | | | | City Treasurer’s Office – El Salvador City | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. Receive the required documents   -Verify and evaluate documents submitted and issue Order of Payment to be paid at the City Treasurer’s Office (CTO) | |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
| 1. Bring Order of Payment to the City Treasurer’s Office | * 1. Issue Official Receipt based on the Order of Payment | | PHP 100.00/per tax declaration | | 5 Minutes | CTO Tellers |
| 1. Submit Official Receipt | * 1. Receive the Official Receipt (O.R.) and forward all required documents together with the O.R. to processor for Field Appraisal Assessment Sheet (FAAS) preparation | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  | * 1. Prepare Field Appraisal Assessment Sheet (FAAS) | |  | | 45 Minutes | Mr. Teodoro D. Gaid-LAOO IV; Mr. Materno P. Baculio- Tax Mapper I and Mr. Rejeric I. Nacua-LAOO II |
|  | * 1. Review and Approve FAAS | |  | | 10 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
|  | * 1. Process, encode, record Tax Declaration and prepare Notice of Assessment | |  | | 1 Hour& 30 Minutes | Mr. Teodoro D. Gaid-LAOO IV, Mr. Materno P. Baculio, Mr. Rejeric I. Nacua-LAOO II, Ms. Ezra Mae C. Amahan-Assessmnent Clerkand Mr. Renie T. Adriano-Admin Aide |
|  | * 1. Review and approve Tax Declaration and Notice of Assessment | |  | | 15 Minutes | Engr. Gil A. Guigayoma,REA-City Assesso**r** |
| 1. Receive Owner’s copy of Tax Declaration with Notice of Assessment | **4.1** Issue Owner’s copy of Tax Declaration to the client together with the Notice of Assessment. | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  |  | | Php 100.00/ per tax declaration | | 3 Hours &10Minutes |  |

1. **Issuance of Tax Declaration of Real Property declared for the first time.**

**Description of the Service: This service issues new Tax Declaration of Real Property to landowner.**

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Complex | | | | |
| **Type of Transaction:** | | Government to Customer | | | | |
| **Who may avail:** | | Real Property Owners | | | | |
| **Office or Division:** | | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | | |
| 1. A Survey Plan prepared by a duly licensed Geodetic Engineer duly approved by the Land Management Bureau (LMB) of the Department of Environment and Natural Resources (DENR) (1 copy) | | | | Surveys and Mapping Division – DENR, Region 10 | | |
| 1. A certification from the Community Environment and Natural Resources Office (CENRO), stating among others, that the land is within the alienable and disposable area   (1 copy) | | | | CENRO–DENR, Initao, Misamis Oriental | | |
| 1. An affidavit of ownership and/or sworn statement declaring the Market Value of Real Property filed by the owner/administrator; affidavit that the applicant is in long, continuous and notorious possession of the property; (1 copy) | | | | Applicant/Landowner | | |
| 1. A certification from the barangay captain that the declarant is the Submit possessor and occupant of the land and the certification of the adjoining owners duly sworn to by the barangay captain and/or the city mayor; (1 copy) | | | | Barangay Captain of the location of the property | | |
| 1. An ocular inspection/investigation report by the assessor or his authorized representative (1 copy) | | | | City Assessor | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. **Receive the required documents** * Verify and evaluate documents submitted and forward the same to the City Assessor | |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  | **1.2** Set Schedule of ocular inspection and Issue Order of Payment to be paid at the City Treasurer's Office (CTO) for the inspection fee | |  | | 10 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Bring Order of Payment to the CTO | **2.1** Issue Official Receipt based on the Order of Payment | | **PHP 100.00** | | 5 Minutes | CTO Tellers |
| 1. Submit Official Receipt | 3.1 Receive the Official Receipt together with the required documents and conduct inspection | |  | | Two – Three days after the request for issuance of new Tax Declaration | Mr.Noel Dave Lunday-Job Order; Mr. Rowel B. Lagusar-Job Order; Mr. Arnel F. Macarandan-LAOO II; Mr. Antonio M. Suguilon, Jr.-Assessment Clerk III; Mr. Julity B. Quilab-Admin Aide; Mr. Rejeric I. Nacua-LAOO II; Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Wait for result of the inspection | **3.1** Favorable result of inspection: Issue Order of Payment to be paid at the CTO for the Service Fee | |  | | 5 Minutes | Mr. Rejeric I. Nacua – LAOO II; Engr. Gil A. Guigayoma, REA City Assessor |
| 1. Bring Order of Payment to the CTO | **5.**1 Issue Official Receipt based on the Order of Payment | | PHP 100.00 | | 5 Minutes | CTO Tellers |
| 6. Submit Official Receipt | 6.1 Receive Official Receipt and prepare Field Appraisal Assessment Sheet (FAAS) | |  | | 45 Minutes | Mr.Noel Dave Lunday-Job Order; Mr. Rowel B. Lagusar-Job Order; Mr. Arnel F. Macarandan-LAOO II; Mr. Antonio M. Suguilon, Jr.-Assessment Clerk III; Mr. Julity B. Quilab-Admin Aide; Mr. Rejeric I. Nacua-LAOO II; Engr. Gil A. Guigayoma, REA-City Assessor |
|  | **6.2** Review and Approve FAAS | |  | | 10 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
|  | **6.3**Process, encode, record Tax Declaration and prepare Notice of Assessment | |  | | 1 Hour and 30 Minutes | Mr. Rejeric I. Nacua-LAOO II, Ms. Ezra Mae C. Amahan and Mr. Renie T. Adriano-Admin Aide |
|  | **2.6** Review and Approve Tax Declaration and Notice of Assessment | |  | | 15 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 7.ReceiveOwner’s copy of Tax Declaration with Notice of Assessment | Issue Owner’s copy of Tax Declaration with the Notice of Assessment to the client | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  |  | | PHP 200.00 | | 5 days |  |

1. **Issuance of certification of Non Property Holdings and Indigency**

**Description of the Service: This Service is available to all interested clients who will avail of medical assistance and BIR exemption of filing of Income Tax Return for scholarship program.**

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| **Office or Division:** | | City Assessor | | | |
| **Classification:** | | Simple | | | |
| **Type of Transaction:** | | Government to Customer | | | |
| **Who may avail:** | | General Public | | | |
| **Office or Division:** | | Administrative | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | |
| 1. Punong Barangay Certification (1 copy) | | | | Barangay Hall | |
| 1. Case Study from the City Social Welfare and Development Office. (1 copy) | | | | Office of the City Social Worker and Development | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. Receive the required documents * Verify and evaluate documents submitted;   Prepare the Certification | |  | 25 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk, Mr. Arnold James Q. Jabonillo-Assessment Clerk, Ms. Reynagil A. Ubaub-Job Order, Mr. Renie T. Adriano-Admin Aide |
|  | * 1. Review and sign the Certification | |  | 5Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Receive copy of the certification | * 1. Issue Certification to the client | |  | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk, Mr. Arnold James Q. Jabonillo-Assessment Clerk, Ms. Reynagil A. Ubaub-Job Order, Mr. Renie T. Adriano-Admin Aide Ms. Ezra Mae C. Amahan-Assessment Clerk, Mr. Arnold James Q. Jabonillo-Assessment Clerk, Ms. Reynagil A. Ubaub-Job Order, |
|  |  | | None | 35 Minutes |  |

1. **Issuance of certification of Total Property Holdings for BIR Estate Tax**

**Description of the Service: This service is provided to all interested clients who will process BIR-Estate Tax.**

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Simple | | | | |
| **Type of Transaction:** | | Government to Customer | | | | |
| **Who may avail:** | | General Public | | | | |
| **Office or Division:** | | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | | |
| 1. Request from clients (1 copy) | | | | (From Client) | | |
| 1. 1 Valid I.D. | | | | (From Client) | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit the request and presents 1 valid I.D. | * 1. Verify and evaluate Request submitted and issue Order of Payment | |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk, Mr. Arnold James Q. Jabonillo-Assessment Clerk, Ms. Reynagil A. Ubaub-Job Order, Mr. Renie T. Adriano-Admin Aide |
| 1. Bring Order of Payment to the City Treasurer’s Office (CTO) | * 1. Issue Official Receipt based on the Order of Payment | | Php 130.00 | | 5 Minutes | CTO Tellers |
| 1. Submit Official Receipt | * 1. Receive Official Receipt and prepare the certification | |  | | 15 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk, Mr. Arnold James Q. Jabonillo-Assessment Clerk, Ms. Reynagil A. Ubaub-Job Order, Mr. Renie T. Adriano-Admin Aide |
|  | * 1. Review and sign the Certification | |  | | 5Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Receive copy of the certification | * 1. Issue Certification to the client | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk, Mr. Arnold James Q. Jabonillo-Assessment Clerk, Ms. Reynagil A. Ubaub-Job Order, Mr. Renie T. Adriano-Admin Aide Order, Mr. Renie T. Adriano-Admin Aide |
|  |  | | Php 130.00 | | 35 Minutes |  |

1. **Issuance of Sketch Plan.**

**Description of the service: This service issues Sketch Plan as per record from Tax Mapping upon request from real property owners.**

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| **Office or Division:** | | | City Assessor | | | |
| **Classification:** | | | Simple | | | |
| **Type of Transaction:** | | | Government to Customer | | | |
| **Who may avail:** | | | General Public | | | |
| **Office or Division:** | | | City Assessor | | | |
| **CHECKLIST OF REQUIREMENTS** | | **WHERE TO SECURE** | | | | |
| 1. Request from clients (1 copy) | | | | | Landowner | |
| 1. Tax Declaration (1 copy) | | | | | Assessor-El Salvador City | |
| 1. Photocopy of title (1 copy) | | | | | Registry Of Deeds (ROD)-Misamis Oriental | |
| 1. Approved Subdivision Plan or Department of Environment and Natural Resources (DENR) V-37   (1 copy) | | | | | Surveys and Mapping Division – DENR, Region 10 | |
| 1. 1 Valid I.D. | | | | | (From Client) | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | | **FEES TO BE PAID** | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit the request with the required documents | * 1. Receive the request * verification of the submitted documents and issue Order of Payment | | |  | 10 Minutes | Mr. Hermie Jel M. Duetes-Job Order;Mr. Rowel B. Lagusar-Job Order; Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I; Mr. Materno P. Baculio-Tax Mapper I |
| 1. Bring Order of Payment to the CTO | * 1. Issue Official Receipt based on the Order of Payment | | | PHP 130.00 | 5 Minutes | CTO Tellers |
| 1. Submit the Official Receipt | * 1. Receive the Official Receipt and prepare the sketch plan | | |  | 25 Minutes | Mr. Hermie Jel M. Duetes-Job Order;Mr. Rowel B. Lagusar-Job Order; Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I; Mr. Materno P. Baculio-Tax Mapper I |
|  | * 1. Review and sign the sketch Plan | | |  | 5Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Receive copy of the sketch plan | * 1. Issue Sketch Plan to the client | | |  | 5 Minutes | Mr. Hermie Jel M. Duetes-Job Order;Mr. Rowel B. Lagusar-Job Order; Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I; Mr. Materno P. Baculio-Tax Mapper |
|  |  | | | Php 130.00 | 1. Minutes |  |

1. **Historical Ownership of Real Property Tax Assessment or Tax Declarations**

**Description of the Service: This Service issues Historical Ownership of Real Property from the first tax declarant up to the existing and current tax declarant.**

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Simple | | | | |
| **Type of Transaction:** | | Government to Customer | | | | |
| **Who may avail:** | | Real Property Owners | | | | |
| **Office or Division:** | | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | | |
| 1. Deed of Conveyance (1 copy) | | | | (From Client) | | |
| 1. Photocopy of the title (1 copy) | | | | Register of Deeds – Misamis Oriental | | |
| 1. 1 Valid I.D. | | | | Client/Landowner | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. Receive the required documents * Verify and evaluate documents submitted and issue Order of Payment | |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk; Mr. HermieJel M. Duetes-Job Order; Mr. Emeliano P. Dapanas-Admin Aide IV/CEO-I |
| 1. Bring Order of Payment to the CTO | * 1. Issue Official Receipt based on the Order of Payment | | PHP 130.00 | | 5 Minutes | CTO Tellers |
| 1. Submit the Official Receipt | * 1. Receive the Official Receipt * Conduct research and prepare the Historical Ownership of the Real Property | |  | | 2 to 3 days may vary depending on revision year | Mr. HermieJel M. Duetes-Job Order; Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I; Mr. Materno P. Baculio-Tax Mapper I |
|  | * 1. Review and sign the Historical Ownership | |  | | 10 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Receive copy of the Historical Ownership of the Property | * 1. Issue Historical Ownership to client | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan; Mr. HermieJel M. Duetes-Job Order; Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I |
|  |  | | Php 130.00 | | 5 days |  |

1. **Annotation or Cancellation of mortgages or any encumbrances, bail bonds and adverse claim on tax declarations.**

**Description of the Service: This Service serves to annotate or cancel documents for loan, bail bond, adverse claim and mortgage purposes. It also facilitates transfer of ownership of Real Property from the previous owner to the new owner.**

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| **Office or Division:** | | City Assessor | | | |
| **Classification:** | | Simple | | | |
| **Type of Transaction:** | | Government to Customer | | | |
| **Who may avail:** | | Real Property Owners – The General public | | | |
| **Office or Division:** | | City Assessor | | | |
| **CHECKLIST OF REQUIREMENTS** | | | **WHERE TO SECURE** | | |
| 1. Copy of the Mortgage Contract, document for bail bond and notarized affidavit of Adverse Claim (1copy) | | | Registry Of Deeds (ROD)– Misamis Oriental/Client-Landowner, MTCC& RTC | | |
| 1. Release of Mortgage and release of Bail Bond clearance (1 copy) | | | ROD-Misamis Oriental/Client-Landowner, MTCC & RTC | | |
| 1. Annotation Fee Receipt | | | City Treasurer’s Office (CTO)-El Salvador City | | |
| 1. 1 Valid I.D. | | | (From Client-Landowner) | | |
|  |  | |  |  |  |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. Receive the required documents * Verify and evaluate documents submitted and prepare Order of Payment | |  | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk, Ms. Michie P. Baculio-Admin Aide III, Mr. Teodoro D. Gaid-LAOO IV |
| 1. Bring Order of Payment to the CTO | * 1. Issue Official Receipt based on **the Order of Payment** | | Php 100.00 for mortgage or encumbrance ten thousand and below;  Php 300.00 for mortgage above ten thousand | 5 Minutes | CTO Tellers |
| 1. Submit the Official Receipt | * 1. Receive the Official Receipt   -Annotate the Deed of Conveyance in the Tax Declaration | |  | 25 Minutes | Ms. Michie P. Baculio-Admin Aide III, Ms. Ezra Mae C. Amahan-Assessment Clerk,  Mr. Renie T. Adriano- Admin Aide; Mr. Teodoro D. Gaid-LAOO IV |
|  | * 1. Review and approve the Tax Declaration (TD) | |  | 10 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 4. Receive copy of the Tax Declaration | **1.4** Issue Tax Declaration to client | |  | 5 Minutes | Mr. Teodoro D. Gaid-LAOO IV; Ms. Michie P. Baculio-Admin Aide III, Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  |  | | Php 100.00 – 300.00 | 55 Minutes |  |

1. **Identification of Real Property, its ownership and location in the Tax Map.**

**Description of the Service: This Service assists landowners in the identification of their real properties in the tax map.**

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| **Office or Division:** | City Assessor | | | | |
| **Classification:** | Simple | | | | |
| **Type of Transaction:** | Government to Customer | | | | |
| **Who may avail:** | Real Property Owners | | | | |
| **Office or Division:** | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | **WHERE TO SECURE** | | |
| 1. Photocopy of title (1 copy) | | | Registry of Deeds (ROD) – Misamis Oriental | | |
| 1. Tax Declaration (1 copy) | | | Assessor’s Office- El Salvador City | | |
| 1. Approved Subdivision Plan or DENR V-37 (1 copy) | | | Department of Environment and Natural Resources (DENR)– Region 10 | | |
| 1. 1 Valid I.D. | | | (From Client/Landowner) | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1.Submit all required documents | * 1. Receive the required documents * Verify and evaluate documents * Submit and issue Order of Payment |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk, Mr. HermieJel M. Duetes-Job Order’ Mr. Emeliano P. Dapanas, Jr.-Admin Aide III/ceo I; Mr. Materno P. Baculio-Tax Mapper I, Mr. Rejeric I. Nacua-LAOO II and Mr. Teodoro D. Gaid-LAOO IV |
| 2.Bring Order of Payment to the CTO | 2.1  Issue Official Receipt based on the Order of Payment | PHP 100.00 | | 5 Minutes | CTO Tellers |
| 3.Submit the Official Receipt | 3.1 Receive the Official Receipt, verify and research the location of the real property in the Tax Mapping. |  | | 30 Minutes | Mr. HermieJel M. Duetes-Job Order’ Mr. Emeliano P. Dapanas, Jr.-Admin Aide III/ceo I; Mr. Materno P. Baculio-Tax Mapper I, Mr. Rejeric I. Nacua-LAOO II and Mr. Teodoro D. Gaid-LAOO IV |
|  | 3.2 Present the location of the property in the Tax Map to the client map |  | | 30 Minutes | Mr. HermieJel M. Duetes-Job Order’ Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I; Mr. Materno P. Baculio-Tax Mapper I |
|  |  | Php 100.00 | | 1 Hour & 15 Minutes |  |

1. **Cancellation, Revision or Correction of Assessment Real Property.**

**Description of the Service: This Service processes the requests for cancel, revise or correct assessment of real property.**

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Simple | | | | |
| **Type of Transaction:** | | Government to Customer | | | | |
| **Who may avail:** | | Real Property Owners | | | | |
| **Office or Division:** | | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | | |
| 1. Letter request for cancellation, revision or correction of assessment. (1 copy) | | | | (From Client/Landowner) | | |
| 1. Electronic copy of title (1 copy) | | | | Register of Deeds for the Province of Misamis Oriental | | |
| 1. Approved Subdivision Plan (1 copy) | | | | Department of Environment and Natural Resources (DENR), Region 10 | | |
| 1. Tax Clearance (1 copy) | | | | City Treasurer’s Office - El Salvador City | | |
| 1. 1 Valid I.D. (1 copy) | | | | (From Client/Landowner) | | |
|  |  | |  | |  |  |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. Receive the required documents * Verify and evaluate documents submitted and issue Order of Payment | |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
| 1. Bring Order of Payment to CTO | * 1. Issue Official Receipt based on the Order of Payment | | PHP 130.00 | | 5 Minutes | CTO Tellers |
|  | * 1. Receive the Official Receipt * Prepare Field Appraisal Assessment Sheet (FAAS) for the revision, cancellation or correction of the Tax Declaration | |  | | 45 Minutes | Mr. Teodoro D. Gaid-LAOO IV; Mr. Materno P. Baculio- Tax Mapper I and Mr. Rejeric I. Nacua-LAOO II |
|  | * 1. Review and Approve   FAAS | |  | | 10 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
|  | * 1. Process, encode, record Tax Declaration and prepare Notice of Assessment | |  | | 1 hour and 30 Minutes | Mr. Teodoro D. Gaid-LAOO IV, Mr. Materno P. Baculio-Tax Mapper I; Mr. Rejeric I. Nacua-LAOO II, Ms. Ezra MaeC. Amahan and Mr. Renie T. Adriano-Admin Aide |
|  | * 1. Review and Approve Tax Declaration and Notice of Assessment | |  | | 15 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Receive copy of the Tax Declaration | * 1. Issue Owner’s copy of Tax Declaration to the client together with the Notice of Assessment. | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  |  | | PHP 130.00 | | 1. HRS. |  |

1. **Issuance of new Tax Declaration for newly-constructed building and newly-installed Machinery**

**Description of the Service: This Service aims to conduct field inspection to appraise and assess newly-constructed buildings and machineries. Further, it issues new Tax Declaration (TD)**

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Complex | | | | |
| **Type of Transaction:** | | Government to Customer | | | | |
| **Who may avail:** | | Real Property Owners | | | | |
| **Office or Division:** | | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | | |
| 1. Copy of the Approved Building Permit, building plan and/or Certificate of Completion or Certificate of Occupancy permit from the Office of the City Building Official (OCBO) (1 copy) | | | | Office of the City Building Official (OCBO)- El Salvador City | | |
| 1. Notice of date of inspection, if the owner/administrator is not around during the discovery (1 copy) | | | | Assessor’s Office - El Salvador City | | |
| 1. Inspection report of the building/structures or machinery (1 copy) | | | | Assessor’s Office-El Salvador City | | |
| 1. Accomplished affidavit of ownership or Sworn Statement of the Market Value of the property, in the absence of a building permit or the required certification (3 copy) | | | | (From Landowner/Building Owner/Client) | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit the required documents | * 1. Receive the required documents * Verify and evaluate documents submitted and forward to LAOO II/ City Assessor | |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  | * 1. Verify and review submitted documents, set schedule of inspection and issue Order of Payment for the inspection fee | |  | | 15 Minutes | Mr. Rejeric I. Nacua-LAOO II; Engr. Gil A. Guigayoma,REA-City Assessor |
| 1. Bring Order of Payment to client/ Owner | * 1. Issue Official Receipt based on the Order of Payment | | PHP 100.00 | | 5 Minutes | CTO Tellers |
| 1. Give the official receipt | * 1. Receive the Official Receipts and conduct Inspection | | PHP 100.00 | | One to two days after the request for issuance of Tax Declaration | Mr. Rowel B. Lagusar-Job Order; Mr. John Dave Lunday-Job Order; Mr. Arnel F. Macarandan-Job Order, Mr. Antonio M. Suguilon, Jr..-Assessment Clerk III; Mr. Rejeric I. Nacua-LAOO II, Engr. Gil A. Guigayoma,REA-City Assessor. |
|  | **2.3**Prepare inspection report | |  | | One day after inspection | Mr. Rowel B. Lagusar-Job Order; Mr. John Dave Lunday-Job Order; Mr. Arnel F. Macarandan-LAOO II, Mr. Antonio M. Suguilon, Jr..-Assessment Clerk III; Mr. Rejeric I. Nacua-LAOO II, |
|  | 2.4Review and approve inspection report | |  | | 15 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
|  | 2.5 Prepare Field Appraisal Assessment Sheet (FAAS) | |  | | 30 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk; Mr. Teodoro D. Gaid-LAOO IV; Mr. Materno P. Baculio- Tax Mapper I and Mr. Rejeric I. Nacua-LAOO II |
|  | 2.6 Review and approve FAAS | |  | | 10 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
|  | * 1. Process, encode, record Tax Declaration and prepare Notice of Assessment | |  | | 1 Hour and 30 Minutes | Mr. Teodoro D. Gaid-LAOO IV, Mr. Materno P. Baculio, Mr. Rejeric I. Nacua-LAOO II, Ms. Ezra Mae C. Amahan and Mr. Renie T. Adriano-Admin Aide |
|  | * 1. Review and Approve Tax Declaration and Notice of Assessment | |  | | 15 Minutes | Engr. Gil A. Guigayoma,REA-City Assesso**r** |
| 1. Receive copy of the Tax Declaration with the Notice of Assessment | 3.1 Issue Owner’s copy of Tax Declaration to the client together with the Notice of Assessment. | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk |
|  |  | | Php 200.00 | | 5 days |  |

1. **Issuance of various supporting documents to real property owner**

**Description of the Service: This Service issues certified true copy of supporting documents requested by various real property owners.**

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Simple | | | | |
| **Type of Transaction:** | | Government to Customer | | | | |
| **Who may avail:** | | Real Property Owners | | | | |
| **Office or Division:** | | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | **WHERE TO SECURE** | | | |
| 1. Request from client (1copy) | | | (From Client/Landowner) | | | |
| 1. Photocopy of Tax Declaration & other related documents (1 copy) | | | Assessor’s Office-El Salvador City | | | |
| 1. 1 Valid I.D. | | | (From Client/Landowner) | | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | | **FEES TO BE PAID** | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. Receive required documents submitted * Verify and evaluate documents submitted and prepare Order of Payment | | |  | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk; Ms. Reynagil A. Ubaub-Job Order; Mr. Arnold James Q. Jabonillo-Assessment Clerk; Mr. Renie T. Adriano-Admin Aide; Mr. Hermie Jel M. Duetes-Job Order; Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I; Mr. Materno P. Baculio-Tax Mapper I |
| 1. Bring Order of Payment to CTO | * 1. Issue Official Receipt based on the Order of Payment | | | PHP 130.00 | 5 | CTO Tellers |
|  | * 1. Receives Official Receipt and conducts research on the various supporting documents in the shelves and photocopies the same | | |  | 1 hour &30 Minutes | Mr. Hermie Jel M. Duetes-Job Order; Mr. Emeliano P. Dapanas,Jr. – Admin Aide IV/CEO IMs. Deborah S. Abasula – Administrative Aide Materno P. Baculio-Tax Mapper I |
|  | * 1. Review and sign the certified true copy of documents | | |  | 5 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Receive the documents duly certified as true copy | * 1. Issue the certified true copy of documents | | |  | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk; Ms. Reynagil A. Ubaub-Job Order; Mr. Arnold James Q. Jabonillo-Assessment Clerk; Mr. renie T. Adriano-Admin Aide; Mr. Hermie Jel M. Duetes-Job Order; Mr. Emeliano P. Dapanas, Jr.-Admin Aide IV/CEO I; Mr. Materno P. Baculio-Tax Mapper I |
|  |  | | | Php 130.00 | 1 Hour & 55 Minutes |  |

1. **Issuance of Certified true copy of Tax Declaration.**

**Description of the Service: This Service facilitates the issue of certified true copy of Tax Declaration to real property owner.**

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| **Office or Division:** | | City Assessor | | | | |
| **Classification:** | | Simple | | | | |
| **Type of Transaction:** | | Government to Customer | | | | |
| **Who may avail:** | | Real Property Owners | | | | |
| **Office or Division:** | | City Assessor | | | | |
| **CHECKLIST OF REQUIREMENTS** | | | | **WHERE TO SECURE** | | |
| 1. Photocopy of title (1 copy) | | | | Registry Of Deeds (ROD) – Misamis Oriental | | |
| 1. Deed of Conveyance (1 copy) | | | | (From Client/Landowner) | | |
| 1. Tax Declaration (1 copy) | | | | Assessor’s Office -El Salvador City | | |
| 1. Approved Subdivision Plan or DENR V-37 (1 copy) | | | | Department of Environment and Natural Resources (DENR) – Region 10 | | |
| 1. Tax Clearance (1copy) | | | | City Treasurer’s Office – LGU El Salvador City | | |
| 1. 1 Valid I.D. | | | | Client/Landowner | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | | **FEES TO BE PAID** | | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submit all required documents | * 1. Receive the documents required   -Verify and evaluate documents submitted and issue Order of Payment | |  | | 10 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk; Ms. Reynagil A. Ubaub-Job Order; Mr. Arnold James Q. Jabonillo-Assessment Clerk; Mr. renie T. Adriano-Admin Aide; Mr. Hermie Jel M. Duetes-Job Order; |
| 1. Bring Order of Payment to CTO | Issue Official Receipt based on the Order of Payment | |  | | 5 Minutes | CTO Tellers |
|  | * 1. Receive Official Receipt * Conduct research and photocopy or print the Tax Declaration | |  | | 25 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk; Ms. Reynagil A. Ubaub-Job Order; Mr. Arnold James Q. Jabonillo-Assessment Clerk; Mr. renie T. Adriano-Admin Aide; Mr. Hermie Jel M. Duetes-Job Order; Mr. Teodoro D. Gaid-LAOO IV; Mr. Materno P. Baculio- Tax Mapper I and Mr. Rejeric I. Nacua-LAOO II |
|  | * 1. Submit the Tax Declaration to the City Assessor for signature | |  | | 5 Minutes | Engr. Gil A. Guigayoma, REA-City Assessor |
| 1. Receive certified true copy of Tax Declaration | * 1. Issue the Certified true copy of Tax Declaration to client | |  | | 5 Minutes | Ms. Ezra Mae C. Amahan-Assessment Clerk; Ms. Reynagil A. Ubaub-Job Order; Mr. Arnold James Q. Jabonillo-Assessment Clerk; Mr. Renie T. Adriano-Admin Aide; Mr. Hermie Jel M. Duetes-Job Order; Mr. Teodoro D. Gaid-LAOO IV; Mr. Materno P. Baculio- Tax Mapper I and Mr. Rejeric I. Nacua-LAOO II |
|  |  | | Php 130.00 | | 50 Minutes |  |

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| **FEEDBACK AND COMPLAINTS MECHANISM** | |
| How to send feedback |  |
| How feedbacks are processed |  |
| How to file a complaint |  |
| How complaints are processed |  |
| Contact Information of CCB, PCC, ARTA |  |

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| **Office** | **Address** | **Contact Information** |
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