



Provincial Assessor's Office

Internal Services



1. COMPUTATION OF TRANSFER TAX AND OTHER FEES

Provincial Assessor's Office issues computed transfer tax and other fees which are charge levied on the transfer of ownership or title to property from one individual or entity to another. Computation of this tax and fees are based on the Revenue Code of the Province of Oriental Mindoro and Republic Act 7160. It is available to all transferor and transferee with complete requirements. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and business alike.

Office or Division:	Appraisal, Assessment and Examinations Division (AAED) – Provincial Assessor's Office (PAssO)	
Classification:	Simple	
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)	
Who may avail:	Property Owner or Authorized Representative	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Original Transaction / Request Slip (1 copy)	Appraisal, Assessment and Examination Division (AAED) – Provincial Assessor's Office (PAssO)
	2. Photocopy of Title (1 copy)	Registry of Deeds (RD)
	3. Photocopy of Duly Registered document from Register of Deeds (1 copy)	Registry of Deeds (RD)
	4. Photocopy of Duly Notarized Deed of Conveyance (1 copy)	Property Owner or Attorney's Office (Notary Public)
	5. Photocopy of Current Tax Declaration of Real Properties – Land and Improvements or Certification of No Improvement (1 copy per property)	Assessment Records Management Division (ARMD)-Provincial Assessor's Office (PAssO)
	6. Photocopy of Certificate Authorizing Registration (1 copy)	Bureau of Internal Revenue (BIR)
	7. Approved Subdivision/ Consolidation Plan for Subdivided/Consolidated Parcel (Photocopy or Blueprint - 1 Copy)	Property Owner / RD / Land Registration Authority (LRA) / Geodetic Engineer /



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Approach to Officer of the Day (OOTD) and submit the request and required documents. Observe a first come-first serve basis.</p>	<p>1. Receive and validate the required documents for desired transaction. (If complete requirements, transaction will proceed, otherwise no transaction at all).</p> <p>Attach route slip and endorse to the Assessment Clerk for recording.</p>	None	10 minutes per parcel	<p>Officer of the Day (OOTD): Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p>
	<p>2. Record information of the property on the logbook of transfer tax and distribute the documents to the Assigned Local Assessment Operations Officer (LAOO).</p>	None	5 minutes	<p>Assessment Clerk:</p> <p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III - PAssO</p> <p>LAOO II - PAssO</p>



	<p>3. Compute transfer tax and other fees, affix initial of assigned LAOO and forwarded to Division Head for review.</p>	<p>Transfer Tax is .55% of 1% of Fair Market Value (FMV) or the total amount of sale whichever is higher.</p> <p>Other Fees: From Revised Revenue Code of Oriental Mindoro series of 2011</p> <p>Transfer Fee = 100.00 per parcel/unit</p> <p>Penalty = 500.00</p> <p>Surcharge = 25% of tax due</p> <p>Interest = 2% of tax due per month</p>	<p>20 minutes</p>	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p>
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	<p>3.1 Review and initial the computed transfer tax and other fees and submit to the Department Head / Provincial Assessor for approval.</p> <p>3.2 Approval of computed transfer tax and other fees</p>	<p>Subdivision Fee = 200.00 per parcel/unit</p> <p>None</p> <p>None</p>	<p>5 minutes</p> <p>5 minutes</p>	<p>Local Assessment Operations Officer IV - Division Chief - PAssO</p> <p>Provincial Assessor- PAssO</p>
4. Receive the approved computed transfer tax and other fees	4. Release the approved computed transfer tax and other fees.	None	5 minutes	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p>



TOTAL FEES TO BE PAID (Provincial Treasurer's Office)	0.55% of 1% of Fair Market Value (FMV) or the total amount of sale whichever is higher. Transfer Fee = 100.00 per parcel/unit Penalty = 500.00 Surcharge = 25% of tax due Interest = 2% of tax due per month Subdivision Fee = 200.00 per parcel/unit	50 Minutes per Parcel or Property unit	
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2. ISSUANCE OF COMPLEX CERTIFIED PROPERTY IDENTIFICATION MAP/S AND OTHER TAX MAPPING OPERATIONS DIVISION CERTIFICATIONS

The Provincial Assessor's Office Issues Certified Property Identification Map and other Tax Mapping Operations Division (TMOD) Certification/s that may be deemed necessary to all property owners and/or authorized representatives with complete required documents. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and businesses.

Office or Division:	Tax Mapping Operations Division (TMOD)	
Classification:	Complex	
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)	
Who may avail:	Declared property owner and/or authorized representative with complete required documents.	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Letter Request from Property Owner (Original) and Valid ID (1 photocopy)	Property Owner
	2. Additional requirements for Authorized Representatives: Special Power of Attorney (SPA)/Authorization Letter from the Declared Owner (1 photocopy)	Issued by the Property Owner / Declarant



Valid ID (1 photocopy)				
3. Transaction / Request Slip (1 original)		From Tax Mapping Operations Division-PAssO		
4. Tax Declaration (1 photocopy)		Provincial or Municipal Assessor's Office / Provincial or Municipal Treasurers Office / Registry of Deeds (RD) /Land Registration Authority (LRA) / Geodetic Engineer		
5. RPT Receipt (1 photocopy)				
6. Title (1 photocopy)				
7. Approved Subdivision / Consolidation Plan for Subdivided/Consolidated Parcel (Photocopy or Blueprint - 1 Copy)				
8. Certification Fee Payment Receipt (1 original)		Provincial Treasurers Office (PTO)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to TMOD and request copies of desired Tax Mapping documents and fill out transaction /request slip	1. Check and verify the completeness and authenticity of documentary requirements.	None	5 minutes	Tax Mapper IV
	1.1.Assist in filling out the form	None	5 -minutes	Tax Mapper III-PAssO Tax Mapper I -PAssO Draftsman II-PAssO
	1.2. Research and conduct ocular survey / inspection on field. Gather necessary information about the property unit.	None	4 days per parcel	Tax Mapper Aide-PAssO
	1.3. Prepare the requested certification and		45 minutes per parcel	



	communicate with the client for payment of fees.			
2. Pay the fees at the Provincial Treasurer's Office (PTO) and present the Official Receipt (OR) of payment for certifications back to TMOD.	<p>2. Hand in the payment form for the requested certification/s.</p> <p>2.1. Receive the OR, enter the OR No. on the prepared certification/s, affix initial and forward to the Division Chief for review and initial.</p>	<p>₱80.00</p> <p>None</p>	<p>15 minutes</p> <p>5 minutes</p>	<p>Provincial Treasurer's Office</p> <p>Tax Mapper IV</p> <p>Tax Mapper III-PAssO</p> <p>Tax Mapper I - PAssO</p> <p>Draftsman II-PAssO</p> <p>Tax Mapper Aide-PAssO</p>
	2.2. Validate the OR, review, affix initial and forward	None	5 minutes	<p>Tax Mapper IV-PAssO</p> <p>Tax Mapper III-</p>



	to the Provincial Assessor for approval 2.3.Approval of prepared certification/s.	None	5 minutes	PAssO Provincial Assessor
3. Receive the approved certification/s/ Release of Certifications	Stamp dry seal the certification/s and hand in the approved certification/s to the client.	None	5 minutes	Tax Mapper IV Tax Mapper III-PAssO Tax Mapper I Draftsman II-PAssO Tax Mapper Aide-PAssO
TOTAL		₱80.00 CERT. FEE	4 Days,1 hour and 30 Minutes per Real Property Unit	

3. ISSUANCE OF SIMPLE CERTIFIED PROPERTY IDENTIFICATION MAP/S AND OTHER TAX MAPPING OPERATIONS DIVISION CERTIFICATIONS

The Provincial Assessor’s Office Issues Certified Property Identification Map and other Tax Mapping Operations Division (TMOD) Certification/s that may be deemed necessary to all property owners and/or authorized representatives with complete required documents. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and businesses.

Office or Division:	Tax Mapping Operations Division (TMOD)
Classification:	Simple
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)



Who may avail:	Declared property owner and/or authorized representative with complete required documents.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Letter Request from Property Owner (Original) and Valid ID (1 photocopy)	Property Owner			
2. Additional requirements for Authorized Representatives: Special Power of Attorney (SPA)/Authorization Letter from the Declared Owner (1 photocopy) Valid ID (1 photocopy)	Issued by the Property Owner / Declarant			
3. Transaction / Request Slip (1 original)	From Tax Mapping Operations Division-PAAssO			
4. Tax Declaration (1 photocopy)	Provincial or Municipal Assessor's Office / Provincial or Municipal Treasurers Office / Registry of Deeds (RD) /Land Registration Authority (LRA) / Geodetic Engineer			
5. RPT Receipt (1 photocopy)				
6. Title (1 photocopy)				
7. Approved Subdivision / Consolidation Plan for Subdivided/Consolidated Parcel (Photocopy or Blueprint - 1 Copy)				
8. Certification Fee Payment Receipt (1 original)	Provincial Treasurers Office (PTO)			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



<p>1. Proceed to TMOD and request copies of desired Tax Mapping documents and fill out transaction/request slip</p>	<p>1. Check and verify the completeness and authenticity of documentary requirements.</p>	None	5minutes	<p>Tax Mapper IV</p> <p>Tax Mapper III-PAssO</p> <p>Tax Mapper I</p> <p>Draftsman II-PAssO</p>
	<p>1.1. Assist in filling out the form</p>	None	5minutes	<p>Tax Mapper Aide-PAssO</p>
	<p>1.2. Research and prepare the requested certifications.</p>	None	45 minutes per parcel (simple)	
<p>2. Pay the fees at the Provincial Treasurer's Office (PTO) and give the Official Receipt (OR) of payment for certifications back to TMOD.</p>	<p>2. Hand in the payment form for the requested certification/s.</p>	₱80.00	15 minutes	<p>Provincial Treasurer's Office</p> <p>Tax Mapper IV</p>
	<p>2.1. Receive the OR, enter the OR No. on the prepared Certification/s, affix initial and forward to the Division Chief for review and initial.</p>	None	5 minutes	<p>Tax Mapper III-PAssO</p> <p>Tax Mapper I</p> <p>Draftsman II-PAssO</p> <p>Tax Mapper Aide-PAssO</p>



	2.2. Validate the OR, review, affix initial and forward to the Provincial Assessor for approval	None	5 minutes	Tax Mapper IV
	2.3. Approval of prepared certification/s.	None	5 minutes	Provincial Assessor -PAssO
4. Receive the approved certification/s Release of Certifications	Stamp dry seal the certification/s and hand in the approved certification/s to the client.	None	5 minutes	Tax Mapper IV Tax Mapper III-PAssO Tax Mapper I Draftsman II-PAssO Tax Mapper Aide-PAssO
TOTAL		₱80.00 CERT. FEE	1 Hour and 30 Minutes per Real Property Unit	



4. ISSUANCE OF REAL PROPERTY ASSESSMENT RECORDS/ CERTIFICATIONS (Certified True Copy of Tax Declaration, Property Holdings, No Improvement, No Property)

The Provincial Assessor's Office issues Real Property Assessment Records/Certifications for various purposes, primarily transfer of ownership and other purposes that may be deemed necessary to all property owners and/or authorized representatives with complete required documents. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and businesses.

Office or Division:	Assessment Records Management Division	
Classification:	Simple	
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)	
Who may avail:	Real Property Owner/ or Authorized Representative and other interested parties who would like to secure assessment records/ certifications for various purposes and with complete required documents.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Property Owner valid ID (1 photo copy)		Property Owner/Client
2. Additional requirements for authorized representative requesting: <ul style="list-style-type: none"> • Special Power of Attorney (SPA)/ Owner's Authorization (1 Photo copy) • 1 Photo copy of valid ID 		Property Owner (Seller) and Buyer
3. Deed of Conveyance (Secretary Certificate is required, if seller is a corporation) <ul style="list-style-type: none"> • Deed of Sale/Donation (1 Photo copy) • Extrajudicial Settlement of Estate (1 Photo copy) • Affidavit of Self Adjudication (if Sole Heir) 1 Photo Copy 		Property Owner/ Register of Deeds (RD)



Note: Original Copy of documents must be presented together with the photo copy of the required documents				
4. Municipal/City copy of requested certifications such as: <ul style="list-style-type: none"> • Property/Landholdings • No Improvement • No Property • Certification of property holdings from Calapan City (if the owner has property & addressed within Calapan City) 		Municipal/City Assessor's Office		
5. Current Real Property Tax Receipt/Tax Clearance (original copy)		Provincial/Municipal Treasurer's Office		
6. Request Form		Officer of the Day (OOTD) Desk		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Proceed to the Assessment Records Management Division (ARMD) and request the required certifications for the documents needed.</p> <p>Fill out the request form if the required checklist of documents are complete.</p>	<p>1 Receive and verify the complete required documents needed on the request certifications</p> <p>1.1 Assist in filling out request form</p>	None	5 mins	<p>Administrative Aide II -PAssO</p> <p>Assessment Clerk I -PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Statistician I - PAssO</p>



	1.2 Prepare the requested certifications and issue Order of payment	None	30 mins	Assessment Clerk I –PAssO Administrative Aide II -PAssO Administrative Aide II -PAssO
2. Pay the required fees at the Provincial Treasurer's Office then return Provincial Assessor's Office (Assessment Records Management Division (ARMD) and present Official Receipt	2. Receive payment and issue Official Receipt (OR)	Php 80.00 per copy of Certified True Copy of Tax Declaration; Php 95.00 per copy of certifications: 1) Property Holdings, 2) No Property, 3) No Property Except Calapan City, 4) No Improvements and other certifications.	15 mins	Revenue Collection Clerk



	<p>2.1 Receive the OR and write the OR# in the prepared certifications and forwarded to the Division Chief for review and initial.</p>	None	5 mins	<p>Local Assessment Operations Officer II - PAssO</p> <p>Statistician I - PAssO</p> <p>Assessment Clerk I -PAssO</p> <p>Administrative Aide II -PAssO</p> <p>Administrative Aide II -PAssO</p>
	<p>2.2 Review, validate the OR, affix initial and forwarded to Department Head for approval.</p>	None	5 mins	<p>Local Assessment Operations Officer IV - PAssO</p>



	2.3 Approve the prepared certifications	None	5 mins	Provincial Assessor -PAssO
3. Claim/ Receive the approved certifications	3. Stamp dry seal the approved certifications and release to client.	None	2 mins	Local Assessment Operations Officer IV - PAssO Local Assessment Operations Officer III -PAssO Local Assessment Operations Officer II - PAssO Statistician I - PAssO Assessment Clerk I -PAssO Administrative Aide II -PAssO



				Administrative Aide II -PAssO
TOTAL		₱80.00 CERT. FEE	1 Hour and 7 Minutes per Real Property Unit	

5. TRANSFER OF TAX DECLARATION OF REAL PROPERTY OWNERSHIP (SUBDIVISION / CONSOLIDATION)

Facilitation of transfer of Tax Declaration of Real Properties for subdivision/ consolidation of parcel by cancellations or revisions of Tax Declarations (TD) and issuance of new to the current owner. Property owners and/or authorized representatives may request for the service, only to those with complete requirements. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and businesses.

Office or Division:	Provincial Assessor's Office / All Divisions		
Classification:	Simple		
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)		
Who may avail:	Property Owner or Authorized Representative		
	CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
	1. Original Transaction / Request Slip (1 copy)	(1	Appraisal, Assessment and Examination Division (AAED) – Provincial Assessor's Office (PAssO)
	2. Photocopy of Title (2 copies)		Registry of Deeds (RD)
	3. Photocopy of Duly Registered document from Register of Deeds (2 copies)		Registry of Deeds (RD)
	4. Photocopy of Certificate Authorizing Registration (2 copies)		Bureau of Internal Revenue (BIR)
	5. Photocopy of Transfer Tax Receipt (2 copies)		Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)
	6. Photocopy of Current Real Property Tax Receipt		Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)



(2 copies)				
7. Photocopy of Community Tax Certificate (2 copies)		Barangay or Municipality		
8. Photocopy of Transfer Fee Receipt (2 copies)		Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)		
9. Photocopy of Duly Notarized Deed of Conveyance (2 copies)		Property Owner / Attorney's Office		
10. Approved Subdivision / Consolidation Plan (Photo Copy or Blueprint - 2 Copies)		Property Owner / RD / Land Registration Authority (LRA) / Geodetic Engineer		
11. Photocopy of Senior Citizen Identification Card for Senior citizens (2 copies)		Barangay or LGU		
12. Photocopy of Special Power of Attorney (SPA) if applicant is not the owner (1 copy)		Property Owner / Attorney;s Office (Notary Public)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Approach Officer of the Day (OOTD) and submit the request and required documents. Observe on a first-come-first-serve basis.	1. Receive and validate the required documents for the desired transaction. (If complete requirements, transaction will proceed, otherwise no transaction at all). 1.1 Attach route slip and endorse to the Assessment Clerk for recording.	None	10 minutes per RPU	Officer of the Day (OOTD): Local Assessment Operations Officer IV - PAssO Local Assessment Operations Officer II -PAssO Local Assessment Operations Officer II -PAssO
2. Proceed to the waiting area.	2. Record information of the property on the logbook of transfer and distribute the documents to the	None	5 minutes per RPU	Assessment Clerk: Local



	Assigned LAOO.			<p>Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer II -PAssO</p> <p>Local Assessment Operations Officer II -PAssO</p>
<p>3. Pay the prescribed transfer tax to the Provincial Treasurer Office (PTO) in case it has not been paid and present the Official Receipt to the LAOO in-charge.</p>	<p>3. Review the documents for checking of information, assessment, and values.</p> <p>3.1 Compute transfer tax and other fees in case it has not been paid</p> <p>3.2 Receive payment and issue official receipt.</p>	<p>Transfer Tax is .55% of 1% of Fair Market Value (FMV) or the total amount of sale whichever is higher.</p> <p>Other Fees: From Revised Revenue Code of Oriental Mindoro series of 2011</p> <p>Transfer Fee = 100.00 per parcel/unit</p> <p>Penalty =</p>	<p>5 minutes per RPU</p> <p>20 minutes per RPU</p> <p>15 minutes per RPU</p>	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer II -PAssO</p> <p>Revenue Collection Clerk – Provincial Treasurer’s Office - PTO</p> <p>Revenue Collection Clerk I -PTO</p> <p>Revenue Collection Clerk I -PTO</p> <p>Revenue Collection Clerk I -PTO</p>



	<p>3.3 If there is no correction on information, assessment and values and transfer tax has been paid, prepare Tax Declaration (TD) and Field Appraisal Assessment Sheets (FAAS) named to the new owner, based on the Schedule of Fair Market Value (SFMV).</p>	<p>500.00</p> <p>Surcharge = 25% of tax due</p> <p>Interest = 2% of tax due per month</p> <p>Subdivision Fee = 200.00 per parcel</p>	<p>30 minutes per RPU</p>	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III</p> <p>Local Assessment Operations Officer II -PAssO</p>
<p>4. Sign the prepared TD AND FAAS documents.</p>	<p>4. Sign and forward the prepared new TD and FAAS to the Division Chief.</p>	<p>None</p>	<p>5 minutes per RPU</p>	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer II -PAssO</p> <p>Local Assessment Operations</p>



	4.1 Review, initial and give the new TD and FAAS to client.	None	5 minutes per RPU	Officer II -PAssO Local Assessment Operations Officer ,Division Chief -PAssO
5. Receive the prepared TD and FAAS and proceed/bring to the Tax Mapping Operations Division (TMOD), PAssO	5. Receive the prepared documents from the client, research, and retire the previous Property Identification Number (PIN) at the TMCR.	None	15 minutes per RPU	Tax Mapper IV Tax Mapper III- PAssO Tax Mapper I
	5.1 Assign new PIN and affix initial on TD and FAAS.	None	5 minutes per RPU	Tax Mapper Aide -PAssO
	5.2 Enter the property information in the TMCR and affix initial on TD and FAAS.	None	10 minutes per RPU	
	5.3 Plot parcels and enter the assigned PIN in the Property Information Map (PIM).	None	5 minutes per RPU	Draftsman II - PAssO Tax Mapper Aide -PAssO
	5.4 Prepare SketchPlan and affix initial.	None	5 minutes per RPU	Draftsman II – PassO
	5.5 Forward the documents to the Division Chief for review and initial	None	2 minutes	



	<p>5.6 Review, affix the initial and forward to the Provincial Assessor for Approval</p> <p>5.7 Approve and forward to ARMD for new number</p> <p>5.8 Assign new number for the newly approved TD/FAAS and cancel the previous TD/FAAS</p>	<p>None</p> <p>None</p> <p>None</p>	<p>5 minutes per RPU</p> <p>5 minutes per RPU</p> <p>10 minutes per RPU</p>	<p>Tax Mapper IV - PAssO</p> <p>Provincial Assessor PAssO</p> <p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Statistician I - PAssO</p> <p>Assessment Clerk I - PAssO</p> <p>Administrative Aide II - PAssO</p>
<p>6. Sign and claim/receive the newly approved owner's copy of Tax Declaration in the ARMD Logbook</p>	<p>6. Release the newly approved owner's copy of Tax Declaration to the client.</p>	<p>None</p>	<p>2 minutes per RPU</p>	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III -</p>



				PAssO Local Assessment Operations Officer II -PAssO Statistician I - PAssO Assessment Clerk I -PAssO Administrative Aide II -PAssO
TOTAL			2 Hours and 39 Minutes per Real Property Unit	

6. TRANSFER OF TAX DECLARATION OF REAL PROPERTY OWNERSHIP (WHOLE PARCEL, BUILDING or MACHINERY)

Facilitation of transfer of Tax Declaration of Real Properties for whole parcel by cancellations or revisions of Tax Declarations (TD) and issuance of new to current owner. Property owners and/or authorized representatives may request for the service, only to those with complete requirements. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and businesses.

Office or Division:	Provincial Assessor's Office / All Divisions	
Classification:	Simple	
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)	
Who may avail:	Property Owner or Authorized Representative	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Original Transaction / Request Slip (1 copy)	(1	Appraisal, Assessment and Examination Division (AAED) – Provincial Assessor's Office (PAssO)



2. Photocopy of Title (2 copies)	Registry of Deeds (RD)			
3. Photocopy of Duly Registered document from Register of Deeds (2 copies)	Registry of Deeds (RD)			
4. Photocopy of Certificate Authorizing Registration (2 copies)	Bureau of Internal Revenue (BIR)			
5. Photocopy of Transfer Tax Receipt (2 copies)	Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)			
6. Photocopy of Current Real Property Tax Receipt (2 copies)	Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)			
7. Photocopy of Community Tax Certificate (2 copies)	Barangay or Municipality			
8. Photocopy of Transfer Fee Receipt (2 copies)	Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)			
9. Photocopy of Duly Notarized Deed of Conveyance (2 copies)	Property Owner / Attorney's Office			
10. Photocopy of Senior Citizen ID for Senior citizens (2-copies)	Barangay or LGU			
11. Photocopy of Special Power of Attorney (SPA) if the applicant is not the owner (1 copy)	Property Owner / Attorney's Office (Notary Public)			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Approach to Officer of the Day (OOTD) and submit the request and required documents. Observe a first come-first serve basis.	1. Receive and validate the required documents for desired transaction. (If complete requirements, transaction will proceed, otherwise no transaction at all). Attach route slip and endorse to the Assessment Clerk for recording.	None	10 minutes per RPU	Officer of the Day (OOTD): Local Assessment Operations Officer IV - PAssO Local Assessment Operations Officer II - PAssO



				Local Assessment Operations Officer II - PAssO
	2. Record information of the property on the logbook of transfer and distribute the documents to the Assigned LAOO.	None	5 minutes per RPU	Assessment Clerk: Local Assessment Operations Officer IV - PAssO Local Assessment Operations Officer II – PassO Local Assessment Operations Officer II - PAssO



<p>3. Pay the prescribed transfer tax to the Provincial Treasurer Office (PTO) in case it has not been paid and present the Official Receipt to the LAOO in-charge.</p>	<p>3. Review the documents for checking of information, assessment and values.</p> <p>3.1 Compute transfer tax and other fees in case it has not been paid</p> <p>3.2 Receive payment and issue official receipt.</p>	<p>None</p> <p>Transfer Tax is .55% of 1% of Fair Market Value (FMV) or the total amount of sale whichever is higher.</p> <p>Other Fees: From Revised Revenue Code of Oriental Mindoro series of 2011</p> <p>Transfer Fee = 100.00 per parcel/unit</p> <p>Penalty = 500.00</p> <p>Surcharge = 25% of tax due</p> <p>Interest = 2% of tax due per month</p> <p>None</p>	<p>5 minutes per RPU</p> <p>20 minutes per RPU</p> <p>15 minutes</p>	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Revenue Collection Clerk – Provincial Treasurer’s Office (PTO):</p> <p>Revenue Collection Clerk I - PTO</p> <p>Revenue Collection Clerk I - PTO</p> <p>Revenue Collection Clerk I – PTO</p>
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	<p>3.3 If there is no correction on information, assessment and values and transfer tax has been paid, prepare Tax Declaration (TD) and Field Appraisal Assessment Sheets (FAAS) named to the new owner, based on the Schedule of Fair Market Value (SFMV).</p>		30 minutes per RPU	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p>
4. Sign the documents.	<p>4. Sign and forward the new TD and FAAS to Division Chief.</p> <p>4.1 Review, initial and give the new TD and FAAS to client.</p>	<p>None</p> <p>None</p>	<p>5 minutes per RPU</p> <p>5 minutes per RPU</p>	<p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer II. - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Local Assessment Operations Officer IV-</p>



				Division Chief: - PAssO
5. Receive the prepared TD and FAAS and proceed/bring to the Tax Mapping Operations Division (TMOD), PAssO	5. Receive the prepared documents from the client and enter new information in Tax Mapping Control Roll (TMCR.)	None	10 minutes per RPU	Tax Mapper IV Tax Mapper III-PAssO Tax Mapper I Draftsman II-PAssO
	5.1. Affix Initial and forward the documents to the Division Chief for review.	None	2 minutes per RPU	Tax Mapper Aide-PAssO
	5.2. Review, affix initial and forward to the Provincial Assessor for Approval	None	5 minutes per RPU	Tax Mapper IV Tax Mapper III-PAssO
	5.3. Approve and forward to ARMD for new number	None	5 minutes per RPU	Provincial Assessor-PAssO
	5.4. Assign a new number for the newly approved TD/FAAS and cancel the previous TD/FAAS	None	10 mins per RPU	Local Assessment Operations Officer IV Local Assessment Operations Officer III - PAssO Local Assessment



				<p>Operations Officer II – PassO</p> <p>Statistician I - PAssO</p> <p>Assessment Clerk I - PAssO</p> <p>Administrative Aide II – PassO</p> <p>Administrative Aide II – PassO</p>
<p>6. Sign and claim/receive the newly approved owner's copy of Tax Declaration in the ARMD Logbook</p>	<p>6. Release the newly approved owner's copy of Tax Declaration to client.</p>	<p>None</p>	<p>2 mins per RPU</p>	<p>Local Assessment Operations Officer IV</p> <p>Local Assessment Operations Officer III - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Statistician I - PAssO</p> <p>Local Assessment Operations Officer Assessment Clerk I -PAssO</p> <p>Administrative Aide II -PAssO</p>



TOTAL	2 Hours and 9 Minutes per Parcel or Real Property Unit	
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7. UPDATING OF TAX DECLARATION (TD) AND FIELD APPRAISAL AND ASSESSMENT SHEET (FAAS) OF REAL PROPERTY (SUBDIVISION / CONSOLIDATION PARCEL)

Review/examination of Updated Tax Declaration and Field Appraisal and Assessment Sheet of Real Properties for subdivided / consolidated parcel prepared from Municipal Assessor’s Office / Local Government Unit (LGU). Property owners and/or authorized representatives may request for the service, only to those with complete requirements. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and businesses.

Office or Division:	Provincial Assessor’s Office / All Divisions
Classification:	Simple
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)
Who may avail:	Property Owner or Authorized Representative.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Original Transaction / Request Slip (1 copy)	Appraisal, Assessment and Examination Division (AAED) – Provincial Assessor’s Office (PAssO)
2. Photocopy of Title (1 copy)	Registry of Deeds (RD)
3. Photocopy of Duly Registered document from Register of Deeds (1 copy)	Registry of Deeds (RD)
4. Photocopy of Certificate Authorizing Registration (1 copy)	Bureau of Internal Revenue (BIR)
5. Photocopy of Transfer Tax Receipt (1 copy)	Provincial Treasurer’s Office (PTO) or Municipal Treasurer’s Office (MTO)
6. Photocopy of Current Real Property Tax Receipt (1 copy)	Provincial Treasurer’s Office (PTO) or Municipal Treasurer’s Office (MTO)



7. Photocopy of Community Tax Certificate (1 copy)		Barangay or Municipality		
8. Photocopy of Transfer Fee Receipt (1 copy)		Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)		
9. Photocopy of Duly Notarized Deed of Conveyance (1 copy)		Property Owner / Public Attorney's Office		
10. Approved Subdivision Plan (Photocopy or Blueprint - 1 Copy) / Original Sketch Plan / Action Slip (1 copy) Involving subdivided/consolidated parcels (Blueprint - 1 Copy) and/or Original Sketch Plan / Action Slip (1 copy)		Property Owner / RD / Land Registration Authority (LRA) / Geodetic Engineer / Municipal Assessor's Office		
11. Sketch Plan / Action Slip (1 original)		Municipal Assessor's Office		
12. Photocopy of Special Power of Attorney (SPA) if applicant is not the owner (1 copy)		Property Owner / Attorney's Office (Notary Public)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Approach to Officer of the Day (OOTD) and submit the transmittal / request and required documents. Observe a first come-first serve basis.	1. Receive and validate the required documents for desired transaction. (If complete requirements, transaction will proceed, otherwise no transaction at all). 1.1 Attach route slip and endorse to the Assessment Clerk for recording.	None	10 minutes per RPU	Officer of the Day (OOTD): Local Assessment Operations Officer IV - PAssO Local Assessment Operations Officer II - PAssO Local Assessment Operations Officer II - PAssO



<p>2. Proceed to waiting area.</p>	<p>2. Record information of the property on the logbook of review / examination and distribute the documents to the Assigned Local Assessment Operations Officer (LAOO).</p>	<p>None</p>	<p>5 minutes per RPU</p>	<p>Assessment Clerk: Local Assessment Operations Officer IV - PAssO Local Assessment Operations Officer II-PAssO Local Assessment Operations Officer II - PAssO</p>
	<p>3. Examine, review, initial and forwarded to Division Chief the Updated Tax Declaration (TD) and Field Appraisal and Assessment Sheet (FAAS) prepared from Municipal Assessor's Office (MAO) for checking of information, assessment and values based on the Schedule of Fair Market Value (SFMV).</p> <p>If there is no correction or error in the transaction, it will proceed, otherwise it will return to MAO /</p>	<p>None</p>	<p>30 minutes per RPU</p>	<p>Local Assessment Operations Officer IV - PAssO Local Assessment Operations Officer II - PAssO Local Assessment Operations Officer II - PAssO</p>



	<p>LGU.</p> <p>3.2 Review, initial and give the new TD and FAAS to client.</p>	None	5 minutes per RPU	<p>Local Assessment Operations Officer IV Division Chief - PAssO</p> <p>Local Assessment Operations Officer IV -PAssO</p> <p>Local Assessment Operations Officer III</p> <p>Local Assessment Operations Officer II -PAssO</p> <p>Local Assessment Operations Officer II -PAssO</p>
4. Receive the prepared TD and FAAS and proceed / bring to the Tax Mapping Operations Division (TMOD), PAssO	<p>4.0 Receive the prepared documents from client, research, and retire the previous Property Identification Number (PIN) at the TMCR.</p> <p>4.1 Assign new PIN and affix initial on TD and FAAS.</p> <p>4.2 Enter the property information in the</p>	<p>None</p> <p>None</p> <p>None</p>	<p>15 minutes per RPU</p> <p>5 minutes per RPU</p> <p>10 minutes per RPU</p>	<p>Tax Mapper IV</p> <p>Tax Mapper III- PAssO</p> <p>Tax Mapper I</p> <p>Draftsman II</p> <p>Tax Mapper Aide -PAssO</p>



	<p>TMCR and affix initial on TD and FAAS.</p> <p>4.3. Plot parcels and enter the assigned PIN in the Property Information Map (PIM).</p> <p>4.4. Prepare Sketch Plan and affix initial.</p> <p>4.5 Forward the documents to the Division Chief for review and initial</p> <p>4.6. Review, affix the initial and forward to the Provincial Assessor for Approval</p> <p>4.7. Approve and forward to ARMD for new number</p> <p>4.8. Assign new number for the newly approved TD/FAAS and cancel the previous TD/FAAS</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p>	<p>5 minutes per RPU</p> <p>5 minutes per RPU</p> <p>2 minutes</p> <p>5 minutes per RPU</p> <p>5 minutes per RPU</p> <p>10 minutes per RPU</p>	<p>Draftsman II - PAssO</p> <p>Tax Mapper Aide -PAssO</p> <p>Tax Mapper IV-PAssO</p> <p>Tax Mapper III-PAssO</p> <p>Provincial Assessor PAssO</p> <p>Local Assessment Operations Officer III - PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p>
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				Statistician I - PAssO Assessment Clerk I -PAssO Administrative Aide II -PAssO
5. Sign and claim/receive the newly approved owner's copy of Tax Declaration in the ARMD Logbook	5. Release the newly approved owner's copy of Tax Declaration to client.	None	2 minutes per RPU	Local Assessment Operations Officer III - PAssO Local Assessment Operations Officer II - PAssO Statistician I - PAssO Assessment Clerk I -PAssO Administrative Aide II -PAssO
TOTAL			1 Hour and 54 Minutes per Real Property Unit	



8. UPDATING OF TAX DECLARATION (TD) AND FIELD APPRAISAL AND ASSESSMENT SHEET (FAAS) OF REAL PROPERTY (WHOLE PARCEL, BUILDING or MACHINERY)

Review/examination of Updated Tax Declaration and Field Appraisal and Assessment Sheet of Real Properties for whole parcel prepared from Municipal Assessor's Office / Local Government Unit (LGU). Property owners and/or authorized representatives may request for the service, only to those with complete requirements. We take pride in our commitment to providing this essential service, ensuring its availability to government entities, citizens, and businesses.

Office or Division:	Provincial Assessor's Office / All Divisions	
Classification:	Simple	
Type of Transaction:	Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G)	
Who may avail:	Property Owner or Authorized Representative	
	CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	1. Original Transaction / Request Slip (1 copy)	Appraisal, Assessment and Examination Division (AAED) – Provincial Assessor's Office (PAssO)
	2. Photocopy of Title (1 copy)	Registry of Deeds (RD)
	3. Photocopy of Duly Registered document from Register of Deeds (1 copy)	Registry of Deeds (RD)
	4. Photocopy of Certificate Authorizing Registration (1 copy)	Bureau of Internal Revenue (BIR)
	5. Photocopy of Transfer Tax Receipt (1 copy)	Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)
	6. Photocopy of Current Real Property Tax Receipt (1 copy)	Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)
	7. Photocopy of Community Tax Certificate (1 copy)	Barangay or Municipality
	8. Photocopy of Transfer Fee Receipt (1 copy)	Provincial Treasurer's Office (PTO) or Municipal Treasurer's Office (MTO)



9. Photocopy of Duly Notarized Deed of Conveyance (1 copy)	Property Owner / Public Attorney's Office (Notary Public)			
10. Photocopy of Special Power of Attorney (SPA) if applicant is not the owner (1 copy)	Property Owner / Attorney's Office (Notary Public)			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Approach to Officer of the Day (OOTD) and submit the transmittal / request and required documents. Observe a first come-first serve basis.	1. Receive and validate the required documents for desired transaction. (If complete requirements, transaction will proceed, otherwise no transaction at all). Attach route slip and endorse to the Assessment Clerk for recording.	None	10 minutes per RPU	Officer of the Day (OOTD): Local Assessment Operations Officer IV-PAssO Local Assessment Operations Officer II-PAssO Local Assessment Operations Officer II-PAssO
	2. Record information of the property on the logbook of review / examination and distribute the documents to the Assigned Local assessment Operations Officer (LAOO).	None	5 minutes per RPU	Assessment Clerk: Local Assessment Operations Officer IV-PAssO Local Assessment Operations Officer II-PAssO Local Assessment Operations Officer II-PAssO



	<p>3. Examine, review, initial and forwarded to Division Chief the Updated Tax Declaration (TD) and Field Appraisal and Assessment Sheet (FAAS) prepared from Municipal Assessor's Office (MAO) for checking of information, assessment and values based on the Schedule of Fair Market Value (SFMV).</p> <p>3.1 If there is no correction or error in the transaction, it will proceed, otherwise it will return to MAO / LGU.</p> <p>3.2 Review, initial and give the new TD and FAAS to client.</p>	<p>None</p> <p>None</p>	<p>30 minutes per RPU</p> <p>5 minutes per RPU</p>	<p>Local Assessment Operations Officer IV- PAssO</p> <p>Local Assessment Operations Officer II-PAssO</p> <p>Local Assessment Operations Officer II - PAssO</p> <p>Local Assessment Operations Officer IV Division Chief - PAssO</p> <p>Local Assessment Operations Officer IV - PAssO</p> <p>Local Assessment Operations Officer III</p> <p>Local Assessment Operations Officer II - PAssO</p>
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				Local Assessment Operations Officer II -PAssO
4. Receive the reviewed TD and FAAS and proceed / bring to the Tax Mapping Operations Division (TMOD), PAssO	4.1 Receive the prepared documents from client and enter new information in Tax Mapping Control Roll (TMCR.)	None	10 minutes per RPU	Tax Mapper IV Tax Mapper III-PAssO Tax Mapper I
	4.2. Affix the Initial and forward the documents to the Division Chief for review.	None	2 minutes	Draftsman II Tax Mapper Aide-PAssO
	4.3. Review, affix the initial and forward to the Provincial Assessor for Approval	None	5 minutes per RPU	Tax Mapper IV Tax Mapper III-PAssO
	4.4. Approve and forward to ARMD for new number	None	5 minutes per RPU	Provincial Assessor-PAssO
	4.5. Assign new number for the newly approved TD/FAAS and cancel the previous TD/FAAS	None	10 mins per RPU	Local Assessment Operations Officer IV Local Assessment Operations Officer III - PAssO Local Assessment



				Operations Officer II – PassO Statistician I - PassO Assessment Clerk I - PassO Administrative Aide II – PassO
5. Sign and claim/receive the newly approved owner's copy of Tax Declaration in the ARMD Logbook	5.1. Release the newly approved owner's copy of Tax Declaration to client.	None	2 mins per RPU	Local Assessment Operations Officer III- PassO Local Assessment Operations Officer II-PassO Statistician I - PassO Assessment Clerk I -PassO Administrative Aide II -PassO
TOTAL			1 Hour and 24 Minutes Real Property Unit	