7. **Issuance of Tax Declaration for Simple Transfer of Land**

A Tax Declaration is an official document issued by the local government (usually the local assessor's office) that confirms the current ownership, description, and assessed value of a property.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All real property owners in the municipality of Pantabangan or their authorized representative

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Request letter of the property owner (1 original) *In case of a **representative**, a Notarized Authorization Letter or Special Power of Attorney from the owner, with photocopy of a valid identification card of the owner and representative, with signature (1 original)	Property Owner
Title of the property (1 photocopy with original for verification, or 1 certified true copy)	Property Owner/Registry of Deeds
Notarized/Registered Deed of Conveyance for Sale/Donation/Inheritance (1 photocopy with original for verification)	Notary Public
Certificate Authorizing Registration (CAR) for Capital Gains Tax/Donor's Tax/Estate Tax (1 photocopy with original for verification)	Bureau of Internal Revenue (BIR)
Transfer Tax Receipt/Certification of Payment (1 photocopy)	Office of the Provincial Treasurer
Real Property Tax Receipt/Tax Clearance for the current year (1 original or 1 photocopy)	Office of the Municipal Treasurer
Notarized Sworn Statement of the True and Current Fair Market Value of the Property (1 original)	Property Owner
Field Appraisal and Assessment Report (1 original)	Office of the Municipal Assessor

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Submit request and documentary requirements	2.1 Receive and review completeness of	None	3 mins	Assessment Clerk II Office of the Municipal Assessor

	submitted requirements 2.2 Verify assessment records 2.3 Issue Order of Payment and instruct client to pay at the Office of the Municipal Treasurer	None None	10 mins 5 mins	Assessment Clerk II Office of the Municipal Assessor Assessment Clerk II Office of the Municipal Assessor
3. Pay at the Office of the Municipal Treasurer	8. Issues official receipt	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	10 mins	Revenue Collection Officer Municipal Treasurer's Office
3. Return to Municipal Assessor's Office and present the official receipt to the clerk/staff	3.1. Prepare Tax Declaration and Notice of Assessment 3.2. Review and approve Tax Declaration and Notice of Assessment	None None	5 mins 5 mins	Assessment Clerk II Office of the Municipal Assessor Municipal Assessor Office of the Municipal Assessor
4. Receive Owner's Copy of Tax Declaration and Notice of Assessment	4.Release Owner's Copy of Tax Declaration and Notice of Assessment	None	2 mins	Assessment Clerk II Office of the Municipal Assessor
	TOTAL	P150 Insp. Fee P100 Processing Tax	40 ins	

	*Payment varies depending on the property		

8.Issuance of Tax Declaration for new discovery of land

Service offered by the local government for individuals or entities who have discovered a parcel of land that has not been previously recorded or assessed for taxation.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All real property owners in the municipality of Pantabangan or their authorized representative

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For New Discovery Land	
Request letter of the property owner (1 original) *In case of a **representative**, a Notarized Authorization Letter or Special Power of Attorney from the owner, with photocopy of a valid identification card of the owner and representative, with signature (1 original)	Property Owner
Notarized Sworn Statement of the True and Current Fair Market Value of the Property (1 original)	Property Owner
Title of the property (1 photocopy with original for verification, or 1 certified true copy)	Property Owner/Registry of Deeds
Approved Lot Survey Plan (1 original or 1 photocopy)	Land Registration Authority (LRA)
DENR Certification (within Alienable and Disposable Area) (1 original)	Department of Environment and Natural Resources (DENR) Office concerned where the property is located
Barangay Certification for Actual Possession/Occupancy of Land (1 original)	Barangay Hall where the property is located
Field Appraisal and Assessment Report (1 original)	Office of the Municipal Assessor
Zoning Certification (1 photocopy)	Office of the Municipal Planning and Development

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit request and documentary requirements	1.1 Receive and review completeness of submitted requirements	None	3 mins	Assessment Clerk II Office of the Municipal Assessor
	1.2 Verify assessment records	None	10 mins	Assessment Clerk II Office of the Municipal Assessor
	1.3 Issue Order of Payment and instruct client to pay at the Office of the Municipal Treasurer	None	5 mins	Assessment Clerk II Office of the Municipal Assessor
2.Pay at the Office of the Municipal Treasurer	2 Issues official receipt	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	10 mins	Revenue Collection Officer Municipal Treasurer's Office
3.Return to Municipal Assessor's Office and present the official receipt to the clerk/staff	3.1 Prepare Tax Declaration and Notice of Assessment	None	5 mins	Assessment Clerk II Office of the Municipal Assessor
	3.2 Review and approve Tax Declaration and Notice of Assessment	None	5 mins	Municipal Assessor Office of the Municipal Assessor
4.Receive Owner's Copy of Tax Declaration and Notice of Assessment	4.Release Owner's Copy of Tax Declaration and Notice of Assessment	None	2 mins	Assessment Clerk II Office of the Municipal Assessor

TOTAL	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	40 ins	

9. Issuance of Tax Declaration for New Discovery of Improvements (Buildings and Other Structures)

Service provided for the registration and assessment of newly discovered or newly constructed improvements on land, such as buildings, houses, commercial establishments, and other permanent structures.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All real property owners in the municipality of Pantabangan or their authorized representative

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For New Discovery of Improvements (Buildings and Other Structures)	
Request letter of the property owner (1 original) *In case of a **representative**, a Notarized Authorization Letter or Special Power of Attorney from the owner, with photocopy of a valid identification card of the owner and representative, with signature (1 original)	Property Owner
Notarized Sworn Statement of the True and Current Fair Market Value of the Property (1 original)	Property Owner
Title of the property (1 photocopy with original for verification, or 1 certified true copy)	Property Owner/Registry of Deeds
Certificate of Completion/Occupancy (1 photocopy)	Office of the Municipal Engineer

Approved Building Permit/Building Plan (1 photocopy)		Office of the Municipal Engineer/Licensed Architect/Engineer		
Real Property Tax Receipt for Land/Tax Clearance for the current year (1 original or 1 photocopy)		Office of the Municipal Treasurer		
Barangay Certification for Actual Possession/Occupancy of Land (1 original)		Barangay Hall where the property is located		
Field Appraisal and Assessment Report (1 original)		Office of the Municipal Assessor		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1.Submit request and documentary requirements	1.1 Receive and review completeness of submitted requirements 1.2 Verify assessment records 1.3 Issue Order of Payment and instruct client to pay at the Office of the Municipal Treasurer	None None None	3 mins 10 mins 5 mins	Assessment Clerk II Office of the Municipal Assessor Assessment Clerk II Office of the Municipal Assessor Assessment Clerk II Office of the Municipal Assessor
2.Pay at the Office of the Municipal Treasurer	2.Issues official receipt	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	10 mins	Revenue Collection Officer Municipal Treasurer's Office
4. Return to Municipal Assessor's Office and present the official receipt	4.1 Prepare Tax Declaration and Notice of Assessment 4.2 Review and appove Tax	None None	5 mins 5 mins	Assessment Clerk II Office of the Municipal Assessor Municipal Assessor

to the clerk/staff	Decaration and Notice of Assess ment			Office of the Municipal Assessor
5. Receive Owner's Copy of Tax Declaration and Notice of Assessment	4.Release Owner's Copy of Tax Declaration and Notice of Assessment	None	2 mins	Assessment Clerk II Office of the Municipal Assessor
	TOTAL	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	40 ins	

10. Issuance of Certificate of No Improvement

This certifies that a property, land, or parcel of real estate does not contain any improvements such as buildings, structures, or other developments.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All real property owners in the municipality of Pantabangan or their authorized representative
CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
For New Discovery of Improvements (Buildings and Other Structures)	
Request letter of the property owner (1 original) *In case of a **representative**, a Notarized Authorization Letter or Special Power of Attorney from the owner, with photocopy of a valid identification card of the owner and representative, with signature (1 original)	Property Owner

Title of the property (1 photocopy with original for verification, or 1 certified true copy)		Property Owner/Registry of Deeds		
Real Property Tax Receipt for Land/Tax Clearance for the current year (1 original or 1 photocopy)		Office of the Municipal Treasurer		
Field Appraisal and Assessment Report (1 original)		Office of the Municipal Assessor		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit request and documentary requirements	1.1 Receive and review completeness of submitted requirements	None	3 mins	Assessment Clerk II Office of the Municipal Assessor
	1.2 Verify assessment records	None	10 mins	Assessment Clerk II Office of the Municipal Assessor
	1.3 Issue Order of Payment and instruct client to pay at the Office of the Municipal Treasurer	None	5 mins	Assessment Clerk II Office of the Municipal Assessor
2. Pay at the Office of the Municipal Treasurer	2. Issues official receipt	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	10 mins	Revenue Collection Officer Municipal Treasurer's Office
3. Return to Municipal Assessor's Office and present the official receipt to the clerk/staff	1.1 Prepare Certificate of No Improvement	None	5 mins	Assessment Clerk II Office of the Municipal Assessor
	1.2 Review and approve Certificate	None	5 mins	Municipal Assessor

	of No Improvement			Office of the Municipal Assessor
4. Receive Certificate of No Improvement	4. Release Certificate of No Improvement	None	2 mins	Assessment Clerk II Office of the Municipal Assessor
	TOTAL	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	41 ins	

11. Issuance of Notice of Cancellation of Assessment (Land)

This notice indicates that the assessed value or tax declaration of a property is no longer valid due to specific reasons.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All real property owners in the municipality of Pantabangan or their authorized representative

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For New Discovery of Improvements (Buildings and Other Structures)	
Request letter of the property owner (1 original) *In case of a **representative**, a Notarized Authorization Letter or Special Power of Attorney from the owner, with photocopy of a valid identification card of the owner and representative, with signature (1 original)	Property Owner
Title of the property (1 photocopy with original for verification, or 1 certified true copy)	Property Owner/Registry of Deeds

Real Property Tax Receipt for Land/Tax Clearance for the current year (1 original or 1 photocopy)		Office of the Municipal Treasurer		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1.Submit request and documentary requirements	1.1 Receive and review completeness of submitted requirements	None	3 mins	Assessment Clerk II Office of the Municipal Assessor
	1.2 Verify assessment records	None	10 mins	Assessment Clerk II Office of the Municipal Assessor
	1.3 Issue Order of Payment and instruct client to pay at the Office of the Municipal Treasurer	None	5 mins	Assessment Clerk II Office of the Municipal Assessor
2 Pay at the Office of the Municipal Treasurer	2. Issues official receipt	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	10 mins	Revenue Collection Officer Municipal Treasurer's Office
3. Return to Municipal Assessor's Office and present the official receipt to the clerk/staff	3.1 Prepare Notice of Cancellation of Assessment	None	5 mins	Assessment Clerk II Office of the Municipal Assessor
	3.2 Review and approve Notice of Cancellation of Assessment	None	5 mins	Municipal Assessor Office of the Municipal Assessor

4. Receive Notice of Cancellation of Assessment	4. Release Notice of Cancellation of Assessment	None	2 mins	Assessment Clerk II Office of the Municipal Assessor
	TOTAL	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	40 mins	

12. Declaration and Assessment of Land for taxation

Involves the official declaration, valuation, and recording of land for real property taxation purposes.

Office or Division:	Office of the Municipal Assessor
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All real property owners in the municipality of Pantabangan or their authorized representative

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For New Discovery of Improvements (Buildings and Other Structures)	
Request letter of the property owner (1 original) *In case of a **representative**, a Notarized Authorization Letter or Special Power of Attorney from the owner, with photocopy of a valid identification card of the owner and representative, with signature (1 original)	Property Owner
Title of the property (1 photocopy with original for verification, or 1 certified true copy)	Property Owner/Registry of Deeds
Real Property Tax Receipt for Land/Tax Clearance for the current year (1 original or 1 photocopy)	Office of the Municipal Treasurer

Any related reference documents (1 original or 1 photocopy)		Property Owner		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit request and documentary requirements	1.1 Receive and review completeness of submitted requirements 1.2 Verify assessment records 1.3 Issue Order of Payment and instruct client to pay at the Office of the Municipal Treasurer	None None None	3 mins 10 mins 5 mins	Assessment Clerk II Office of the Municipal Assessor Assessment Clerk II Office of the Municipal Assessor Assessment Clerk II Office of the Municipal Assessor
2. Pay at the Office of the Municipal Treasurer	2.Issues official receipt	P150 Insp. Fee P100 Processing Tax Payment Depending on the property	10 mins	Revenue Collection Officer Municipal Treasurer's Office
3. Return to Municipal Assessor's Office and present the official receipt to the clerk/staff	3.1 Prepare the declaration 3.2 Evaluate and sign the declaration for approval of the Assessor	None None	5 mins 5 mins	Assessment Clerk II Office of the Municipal Assessor Municipal Assessor Office of the Municipal Assessor
4. Receive the Declaration	4. Release the declaration	None	2 mins	Assessment Clerk II Office of the Municipal Assessor

TOTAL	P150 Insp. Fee P100 Processing Tax *Payment varies depending on the property	40 mins	