



City Assessor's Department
Appraisal and Assessment Services

UPDATED CITIZEN'S CHARTER

CITY GOVERNMENT OF CALAPAN
CITY ASSESSOR'S DEPARTMENT
CITIZEN'S CHARTER



1. APPRAISAL AND ASSESSMENT OF REAL PROPERTY

For taxation purposes, real properties are appraised at its current and fair market value based on the duly approved or enacted Schedule of Fair Market Values (SFMV) and assessed based on a uniform classification within each local government unit. Clients received their original certified true copy of Tax Declaration upon completion of the transaction.

Office/Division:	City Assessor's Department			
Classification:	Simple			
Type of Transaction:	G2C/B/G-Government to Client/Business Entity/Government			
Who may avail?	Real Property Owners or Authorized Representatives			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<ul style="list-style-type: none"> ➤ Original and photocopy of Title ➤ Photocopy of Deed of Conveyance (Deed of Sale/Donation/Extra-judicial etc.) ➤ Original or photocopy of BIR Certificate Authorizing Registration (CAR) ➤ Photocopy of Transfer Tax Receipt ➤ Original or photocopy of Realty Tax or Tax Clearance ➤ Approved Subdivision Plan (if subdivided) ➤ TIN No. or Cedula ➤ SPA or Authorization from owner 			Respective Offices	
CLIENT STEPS	AGENCY ACTIONS	Fees	PROCESSING TIME	RESPONSIBLE PERSON
Customer fills-up guest logbook, transaction routing slip and/or request for inspection and submit requirements. Pays necessary fees and charges.	Checks, verifies requirements prepares Order of Client gets appointment slip and claim stub (If client is not willing to wait)	Depends on the type of transaction (see table below)	10 mins./transaction	Frances Jane Paniza Jey Bagon-Quialquial
Client waits schedule of visit if transaction needs field inspection.	Inspection team conducts Appraisal and Assessment upon schedule of visit.	P220	Depends on schedule and proximity of property.	Richilieu A. Gozar, Crispin Catapang, Ralph. Bautista, Ronaldo R. Albo

	Transaction is Tax Mapped. Enters/Assigns ARP. No./PIN and updates property boundaries	<i>none</i>	5 minutes	Jeffrey Sagun Nikie Abac Engr. R. Castillo and other staff assigned.	
	Property Appraisal and Assessment. Prepares and prints FAAS, TD and NOA	<i>none</i>	20 minutes	Emily J. Avenido Criselda Alda And other staff assigned.	
	Preliminary Review and Approval	<i>none</i>	5 mins./ transaction	Crispin Catapang Jey Bagon-Quialquial	
	Final Review and Recommendation for Approval	<i>none</i>	5 mins./ transaction	Gozar, Richilieu A.	
	Final Approval of Tax Declaration	<i>none</i>	5 mins./ transaction	Jelson O. Masongsong,	
Client present claim stub and signs acknowledgement of made appraisal and assessment and NOA.	Releasing of Tax Declaration	<i>none</i>	5 mins./ transaction	Frances Jane Paniza Emily Avenido, Criselda Alda Jey Bagon-Quialquial	
TOTAL ESTIMATED TIME			55 minutes		
Transaction Type			D/SF	SEF	Total
a. Subdivision/Consolidation			P50.00	P10.00	P60.00
b. As per title (Same Name, Correction etc)			P50.00	P10.00	P60.00
c. Reclassification of Land					
- from distance 1-5 kms.			P100.00	P10.00	P110.00
- from distance 5-10 kms.			P150.00	P10.00	P160.00
- from distance above 10 kms.			P200.00	P20.00	P220.00
d. Newly Discovered/Re-assessment of Building/Machinery (Inspection Fee)			P200.00	P20.00	P220.00
e. Transfer of Ownership					
-Whole			P150.00	P10.00	P160.00
-Part			P100.00	P10.00	P60.00
f. Annotation of bail, amortization, mortgage or encumbrances			P20.00	P5.00	P25.00

2. ASSESSMENT OF TAX ON TRANSFER OF REAL PROPERTY

Before ownership of any real property is transferred, the City Assessor's Department levies a tax on the sale, donation, barter or any mode of transferring ownership of title real property. The original transfer tax receipt is required by the Registry of Deeds before registering any document, instrument of deed transferring real property ownership. Likewise, the City Assessor requires the same a requirement before cancelling an old tax declaration and issuing a new one in place thereof.

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CHECKLIST OF REQUIREMENTS				WHERE TO SECURE
<ul style="list-style-type: none"> ➤ Original and photocopy of Deed of Conveyance (Deed of Sale/Donation/Extra-judicial etc.) ➤ Original and photocopy of BIR Certificate Authorizing Registration (CAR) 				Respective Offices
CLIENT STEPS	AGENCY ACTIONS	Fees	PROCESSING TIME	RESPONSIBLE PERSON
Customer guest logbook and fills-up Sworn Statement required under RA 7160 Sec. 202.	Checks and verifies requirements then prepares Order of Payment (OP)	<i>None</i>	15 mins. / OP <i>(applicable for simple transfer only)</i>	Lilibeth Isiang/ Lorelie D. Marasigan
Receives OP then proceeds at the CTO for payment.	Issues Official Receipt (OR).	<i>See bottom.</i>	See CTO's Citizen Charter	Revenue Collectors at CTD
Bring copy of OP back to Frontline Officer		<i>None</i>	1 min./OP	
<p>Transfer Tax, Fees and Charges is equal to 75% of 1% of the current and fair market value or total monetary consideration involved in the acquisition of property, whichever is higher plus 25% surcharge and interest of 2% per month but not exceeding 72% if not paid on time.</p>				

3. ISSUANCE OF ASSESSMENT RECORDS AND OTHER RECORDS RELATIVE TO ITS ASSESSMENT

It is the function of the City Assessor's Department to issue upon request of any parties, certified copies of assessment records and other records relative to its assessment, upon payment of a service charge or fee to the City Treasurer.

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CHECKLIST OF REQUIREMENTS				WHERE TO SECURE
➤ Property Information (Name of Owner, Property Lot No./Location, TCT/OCT No. etc)				Owner's file
CLIENT STEPS	AGENCY ACTIONS	Fees	PROCESSING TIME	RESPONSIBLE PERSON
Fills-up guest logbook and request slip	Gives out request slips	<i>None</i>	1 minute	Lilibeth Isiang/ Ruby Villapando
Waits for processing of his/her request	Search, verifies, and prints from the RPTA system or manually prepare TD and Certification from old FAAS record. Issues order of payment	P35/TD P40/Cert. <i>plus P30.00-Documentary Stamp Tax (DST) each</i>	5 mins. / TD or Cert.	
Pays necessary fees and charges at City Treasury Dept. (CTD)	Issues Official Receipt	<i>See Order of Payment</i>	See CTO's Citizen Charter	Revenue Collectors at CTD
Returns to office with official receipt	Affixes seal and signs on TD or certificates	<i>none</i>	1 min./TD or certification	Lilibeth Isiang/ Ruby Villapando
Receives approved CTC of Tax Declaration and other Certifications	TD or certification is forwarded to City Assessor or OIC for signature.	<i>none</i>	4 mins. /true copy of TD or certification	Jelson O. Masongsong or Authorized signatory

Prepared by:

ENRIKE MENWIN D. MENDOZA
LAOO II/AO Designate

Noted by:

JELSON O. MASONGSONG
City Assessor