

I. Request for Assessment/Re-assessment of Building, other improvements and machineries.

Upon request of real property owners or endorsement from the City Treasurer's Office, transmittal from the Building Official of Certificate of Completion or new discoveries of undeclared improvements, the City Assessors Office assess buildings, other improvements and machineries and issues the corresponding computer-generated Tax Declarations with linkage to the Real Property Tax Division.

Office or Division	Office of the City Assessor / Property Appraisal Division
Classification	Highly Technical (Work requires training and professional license as a Real Property Appraiser.)
Type of Transaction	Citizens to Government Businesses to Government Government to Government
Who may avail	1. Real Property Owners or their authorized representative 2. Awardees of government housing project 3. Tenants with written authorization from landowners to construct their improvement on leased property. 4. Persons who were given written authorization by lot owners to build improvement on their lots. 5. Government, national or local, Government-owned or controlled corporation, or any Government office.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request for assessment/re-assessment of Building, other improvements or machineries	Letter from requesting party
2. Photocopy of Building Permit	Office of Building Official
3. Photocopy of Certificate of Occupancy	Office of Building Official
4. Photocopy of Certificate of Completion	Office of Building Official
5. Blueprint of Building Plan, one (1) set	Building owner
6. If the applicant is not the lot owner: 6.1 For leased properties – lease contract with provision wherein the lease is authorized to construct improvements in the leased property. 6.2 For government housing projects, Certificate of award or authorization from the housing association. 6.3 For persons authorized to construct – authorization to construct their house or other improvements.	Lessor Housing agency like NHA or the City Government. Housing Association Lot owner
7. In case of authorized representative of real property owners: 7.1 Authorization from owner 7.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DFA (passport) and Comelec.
8. For assessment of machinery – List of Machinery with date and cost of acquisition.	Owner

(continuation - Request for Assessment/Re-assessment of Building, other improvements and machineries)

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for assessment / Re-assessment	Receive request and inform taxpayers of the requirements.	None	1-2 hours	Elvira C. Omar Records division
2. Schedule ocular inspection	1. Conduct ocular inspection, take notes of the type of construction and assess the building or other improvements. 2. Prepares Field Sheet (FS) 3. Approves FS 4. Records approved FS 5. Encode and print Tax Declaration 6. Approves Tax Declaration	None	Seven (7) to Twenty (20) working days from agreed schedule of ocular inspection.	Local Assessment Operation Officer (LAOO) Authorized Personnel- Appraisal Division Engr. Rosalie C. Muli - Brgy. Ugong Ms. Leslie Anne Z. Saavedra - Capitolyo Mr. Orlando A. Urbano - San Antonio Ms. Elma D. Bacas - Maybunga & Kapasigan Marcelino D. Santana - Palatiw & Bagong Ilog Edgardo Madulid - San Miguel & Rosario Herminigildo N. Picones - Santolan & Sto tomas Jonathan Atienza- Caniogan, Manggahan & Oranbo, Mark Jadloc- Dela Paz Gervic F. Lerio- Pineda, Bambang & Sumilang Victor Valiente- Pinagbuhatan Alfredo Rojas- Pinagbuhatan Rebecca Mariano- Kalawaan & Bagong Katipunan Normita Salangsang- San Joaquin & Sta Lucia Reich Fiel Lacsamana- Sagad, Sta Cruz & Malinao Margareth Villanueva- San Nicolas & Sta Rosa Anthony Espiritu- Buting, San Jose LAOO Mr. Robert D. Mina (City Assessor) Ms. Rebecca Mariano Ms. Leslie Anne Saavedra & Staff Robert D. Mina (City Assessor)
3. Receive approved Tax Declaration.	Release approved Tax Declaration.	None	1-2 hours	Nelia L. Samson Records Division
TOTAL		Seven (7) to Twenty (20) working days		

II. Request for transfer of tax declarations of land, building and other improvement and machineries or Segregation, Consolidation, Con-segregation or other related transactions.

Upon request of real property owners or their authorized representatives, the City Assessors Office transfer the tax declarations of land, building and other improvements and machineries to new owners and issues computer-generated tax declarations.

New tax declaration are also issued for lands that were segregated, consolidated or con-segregated.

Office or Division	Office of the City Assessor / Assessment Records Division
Classification	Highly Technical (Work requires technical training)
Type of Transaction	Citizens to Government Businesses to Government Government to Government
Who may avail	1. Real Property Owners or their authorized representative 2. National or Local Government Unit 3. Private banks or Government Financial Institution

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. New title	1. Owner
2. Previous tax declaration	2. Previous owner
3. Transfer documents used (Deed of Absolute Sale, Deed of Donation, Deed of Assignment, Extra Judicial Settlement, Court Decision, etc.) In case of segregation, consolidation or con-segregation, Approved Plan and Technical Description.	3. Owner
4. Real Property Tax Clearance	4. City Treasurer's Office
5. Transfer Tax Receipt (validated)	5. City Treasurer's Office
6. Certificate Authorizing Registration (CAR)	6. Bureau of Internal Revenue (BIR)
7. Government issued I.D. or employer's I.D. of presentor	7. Government agency or employer
8. For authorized representatives, Authorization or from Owner	8. Owner

(continuation of Transfer of tax declarations of land, building and other improvements and machineries)

CLIENT STEPS	LGU ACTION	FEES TO BE PAID (PhP)	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transfer of tax declaration or segregation, consolidation, con-segregation and submit requirements.	Receive and review required documents. Issue Tax Order of Payment for processing fee.		1-2 hours	Engr. Rosalie C. Muli LAOO III Records Division
2. Pay processing fee	1. Receive Official Receipt of processing fee 2. Prepare field sheet 3. Assign Property Identification Number 4. Approve field sheet 5. Encode and print computer generated Tax Declaration. 6. Approves new Tax Declaration 7. Records approved tax declaration 8. Cancel previous tax declaration 9. Stamps new tax declaration.	Residential.....100.00 Commercial....300.00 Industrial.....400.00 Special Class...100.00 Residential Condo.....200.00 Commercial Condo.....400.00	Seven (7) to twenty (20) working days from receipt of documents and processing fee.	Engr. Rosalie C. Muli LAOO III LAOO III Carla Mendez Robert D. Mina City Assessor Ms. Leslie Anne Saavedra & Staff Robert D. Mina City Assessor Rebecca I. Mariano Rebecca I. Mariano Roswill Aguirre
3. Receive new Tax Declaration	Release approved Tax Declaration		1-2 hours	Mustiola Galvez
TOTAL		Seven (7) to Twenty (20) working days		

III. Request for Cancellation of Assessment of Real Properties

Upon request of real property owners or their authorized representatives, buildings and other improvements that are no longer existing or demolished and machineries that were dismantled can be cancelled in the Assessment Roll by the City Assessors Office upon verification of demolition permit or related documents and ocular inspection.

Office or Division	Office of the City Assessor / Assessment Appraisal Division
Classification	Highly Technical (Work requires technical training)
Type of Transaction	Citizens to Government Businesses to Government Government to Government
Who may avail	1. Real Property Owners

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. Demolition Permit	1. Office of Building Official
2. In case of fire, Fire Incident Report	2. Bureau of Fire Protection
3. In case of typhoon damage, Barangay Certificate.	3. Barangay Chairman
4. Letter request to cancel subject building and other improvement or machineries, as the case maybe.	4. Owner
5. Updated real property tax payment	5. Owner

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Cancellation and submit requirements.	Receive request, assigned to Appraisal Division for verification and ocular inspection	None	1-2 hours	Ms. Elvira C. Omar Records Divion
2. Schedule ocular inspection	Conduct ocular inspection, submit Report of Inspection and Notice of Cancellation.	None	Seven (7) to Twenty (20) working days	Authorized Personnel- Appraisal Division Engr. Rosalie C. Muli - Brgy. Ugong Ms. Leslie Anne Z. Saavedra - Capitolyo Mr. Orlando A. Urbano - San Antonio Ms. Elma D. Bacas - Maybunga & Kapasigan Marcelino D. Santana - Palatiw & Bagong Ilog Edgardo Madulid - San Miguel & Rosario Herminigildo N. Picones - Santolan & Sto tomas Jonathan Atienza- Caniogan, Manggahan & Oranbo, Mark Jadloc- Dela Paz Gervic F. Lerio- Pineda, Bambang & Sumilang Victor Valiente- Pinagbuhatan Alfredo Rojas- Pinagbuhatan Rebecca Mariano- Kalawaan & Bagong Katipunan Normita Salangsang- San Joaquin & Sta Lucia Reich Fiel Lacsamana- Sagad, Sta Cruz & Malinao Margareth Villanueva- San Nicolas & Sta Rosa Anthony Espiritu- Buting, San Jose
3. Receive copy of Notice of Cancellation	Approves Notice of Cancellation and releases to owner	None	1-2 hours	Robert D. Mina / City Assessor Elvira Omar
TOTAL		Seven (7) to twenty (20) working days		

IV. Request for re-classification of real property (Residential, Commercial or Industrial)

Upon request of real property owners or their authorized representative, land and buildings may be re-classified to Residential, Commercial or Industrial based on actual use upon verification and actual inspection by the City Assessors Office.

Office or Division	Office of the City Assessor / Assessment Appraisal Division
Classification	Highly Technical (Work requires technical training)
Type of Transaction	Citizens to Government Businesses to Government Government to Government
Who may avail	Real Property Owners

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. Letter request for re-classification	Owner
2. Photos showing the actual use of the property	Owner
3. Updated real property tax payment	Owner
4. For cooperatives, registration from CDA.	Cooperative Development Authority (CDA)
5. SEC registration, for non-stock, non-profit religious or charitable organization	Securities and Exchange Commission (SEC)
6. For educational institution, DECS registration	Department of Culture, Education and Sports (DECS)

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Re-classification and submit requirements.	Receive request, assigned to Appraisal Division for Verification and ocular inspection	None	1-2 hours	Ms. Elvie Omar Records Division
2. Schedule ocular inspection .	Conduct ocular inspection, prepare Assessors Field Sheet (FS), approves FS, encode new Tax Declaration (TD), approve New TD.	None	Seven (7) to Twenty (20) working days	Authorized Personnel- Appraisal Division Engr. Rosalie C. Muli - Brgy. Ugong Ms. Leslie Anne Z. Saavedra - Capitolyo Mr. Orlando A. Urbano - San Antonio Ms. Elma D. Bacas - Maybunga & Kapasigan Marcelino D. Santana - Palatiw & Bagong Ilog Edgardo Madulid - San Miguel & Rosario Herminigildo N. Picones - Santolan & Sto tomas Jonathan Atienza- Caniogan, Manggahan & Oranbo, Mark Jadloc- Dela Paz Gervic F. Lerio- Pineda, Bambang & Sumilang Victor Valiente- Pinagbuhatan Alfredo Rojas- Pinagbuhatan Rebecca Mariano- Kalawaan & Bagong Katipunan Normita Salangsang- San Joaquin & Sta Lucia Reich Fiel Lacsamana- Sagad, Sta Cruz & Malinao Margareth Villanueva- San Nicolas & Sta Rosa Anthony Espiritu- Buting, San Jose
3. Receive copy of Notice of Cancellation	Releases new TD to real property owner	None	1-2 hours	Robert D. Mina (City Assessor) / Ms. Nelia L. Samson Records Division
TOTAL			Seven (7) to twenty (20) working days	

V. Request for computer-generated Certified True Copy (CTC) of Tax Declaration (TD) for Bureau of Internal Revenue (BIR) and other purposes and/or Certificate of Latest Tax Declaration (CLTD).

Upon the request of real property owners, or their authorized representatives or heirs in case of Extra-Judicial Settlement, or Government office like the Office of the Ombudsman, Court, and other government offices. the City Assessors office issues computer-generated CTC of TDs for BIR purposes and CLTD.

Office or Division	Office of the City Assessor / Computer Section
Classification	Simple
Type of Transaction	Citizens to Government Businesses to Government Government to Government
Who may avail	1. Real Property Owners 2. Heirs, in case of Extra Judicial Settlement 3. Government agencies

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. Request for CTC of TD or CLTD	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for CTC of TD and/or CLTD.	Receive request and issue Order of Payment	P 100 per copy Government None	Within an hour	Ms. Leslie Anne Saavedra & Staff
2. Pay and submit Official Receipt (OR) of processing fee.	Receive OR and process request. Print CTC of TD and/or CLTD		One (1) to three (3) working days.	Ms. Anabelle O. Eligio Ms. Suzette O. Buenaventura Mr. Santonino Santos Ms. Patricia Louiz Reyes
3. Receive CTC of TD and/or CLTD	Releases CTC of TD and/or CLTD		Within an hour	Ms. Leslie Anne Saavedra & Staff
TOTAL			One (1) to three (3) working days.	

VI. Request for Certified True Copy (CTC) of taxmaps or other documents related to taxmapping activities.

Upon request of real property owners, their authorized representatives, government agencies, legitimate business like developers, oil industry players, etc., the City Assessors Office issues CTC of tax maps.

Office or Division	Office of the City Assessor / Taxmapping Division
Classification	Highly technical
Type of Transaction	Citizens to Government Businesses to Government Government to Government
Who may avail	1. Real Property Owners 2. Legitimate business 3. Government agencies

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. Request for CTC of taxmap or other certifications related to taxmapping.	Requesting Party
2. Processing fee	City Treasurer's Office

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Taxmaps or related documents.	Receive request and issue Order of Payment	P 100 per copy	Within an hour	Ms. Elvira Omar Records Division
2. Pay and submit Official Receipt (OR) of processing fee.	Receive OR and process request.		Seven (7) to twenty (20) working days.	Ms. Elma D. Bacas Ms. Carla SJ. Mendez Ms. Melanie De Villa
3. Receive Taxmaps or related documents.	Releases taxmaps or related documents.		Within an hour	Ms. Carla SJ. Mendez Ms. Melanie De Villa
TOTAL			Seven (7) to twenty (20) working days.	

VII. Request for Certification of No Improvement for Bureau of Internal Revenue (BIR) purposes.

Upon the request of real property owners or their authorized representative, the City Assessors Office issues a Certificate of No Improvement on specific land, after verification and ocular inspection, for BIR purposes.

Office or Division	Office of the City Assessor / Assessment Appraisal Division Computer Section
Classification	Complex
Type of Transaction	Citizens to Government Businesses to Government Government to Government
Who may avail	Real Property Owners or their authorized representative Government Offices

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. Request for Certificate of No Improvement	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office
3. BIR form-Sworn Declaration of No Improvement on Real Property	Bureau of Internal Revenue

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Certificate of No Improvement	Receive request and issue Tax Order of Payment	Individual- P150/copy Corporation- P200/copy	Within an hour	Ms. Leslie Anne Saavedra & Staff
2. Pay and submit Official Receipt (OR)	Receive OR, forward request to Appraisal Division and conduct of ocular inspection,		Seven (7) working days From agreed date of ocular inspection	Ms. Anabelle O. Eligio Ms. Suzette O. Buenaventura Mr. Santonino Santos
3. Receive Certificate of No Improvement.	Release Certificate of No Improvement		Within an hour	Ms. Anabelle O. Eligio Ms. Suzette O. Buenaventura Mr. Santonino Santos
TOTAL		Seven (7) working days.		

VIII. Request for Certification of Property Holdings for Bureau of Internal Revenue (BIR) purposes.

Upon the request of real property owners or their authorized representative, the City Assessors Office issues a Certificate of Property Holdings for BIR purposes.

Office or Division	Office of the City Assessor / Computer Section
Classification	Simple
Type of Transaction	Citizens to Government
Who may avail	Real Property Owners or their authorized representative

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. Request for Property Holdings	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Certificate of Property Holdings.	Receive request and issue Tax Order of Payment	P150/copy	Within an hour	Ms. Leslie Anne Saavedra & Staff
2. Pay and submit Official Receipt (OR)	Receive OR and process request		One (1) to three (3) working days	Ms. Anabelle O. Eligio Ms. Suzette O. Buenaventura Mr. Santonino Santos
3. Receive Certificate of Property Holdings.	Release Certificate of Property Holdings		Within an hour	Ms. Anabelle O. Eligio Ms. Suzette O. Buenaventura Mr. Santonino Santos
TOTAL		One (1) to Three (3) working days.		

IX. Request for Certificate of No Property

Upon request of real property owner or their authorized representative or government agencies like the Office of the Ombudsman, BIR, Courts, banks, credit agencies, and law offices, the City Assessors Office issues a Certificate of No Property in case/s wherein a particular individual or corporation has no property registered in our office.

Office or Division	Office of the City Assessor / Computer Section
Classification	Simple
Type of Transaction	Citizens to Government Business to Government Government to Government
Who may avail	Real Property Owners or their authorized representative Government agencies Banks, credit agencies, law firms, etc.

CHECKLIST OF REQUIREMENTS (All photocopies)	WHERE TO SECURE
1. Request for Certificate of No Property	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Certificate of No Property	Receive request and issue Tax Order of Payment	Individual - P150/copy Corporation – P 200/copy Government - None	Within an hour	Ms. Leslie Anne Saavedra & Staff
2. Pay and submit Official Receipt (OR)	Receive OR and process request		One (1) to three (3) working days	Ms. Anabelle O. Eligio Ms. Suzette O. Buenaventura Mr. Santonino Santos
3. Receive Certificate of No Property	Release Certificate of No Property		Within an hour	Ms. Anabelle O. Eligio Ms. Suzette O. Buenaventura Mr. Santonino Santos
TOTAL			One (1) to Three (3) working days.	

Feedback and Complaints

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Feedback can be send directly to the City Assessors Office or thru the Office of the City Administrator or City Mayor
How feedback is processed	Feedback is process by discussing with concern employee or employees in a division the feedback from taxpayers or the general public.

How to file a complaint	A complaint can be filed at the Office of Ugnayan at the 2 nd floor of Pasig City Hall. Complaints can also be filed with the Office of the City Administrator or City Mayor.
How complaints are processed	<p>Complaints are processed by the following</p> <ol style="list-style-type: none"> 1. Receipt of written complaint endorsed by the Office of Ugnayan, City Administrator or City Mayor. 2. The written complaint is reviewed by the City Assessor. <ol style="list-style-type: none"> 2.1 If the complaint is address to a particular employee, this employee is directed to explain his/her side regarding the complaint. 2.2 If the complaint is regarding an assessment of real property, we reply to the complainant that they should appeal our assessment to the Local Board of Assessment Appeal (LBAA) as provided by RA 7160. 2.3 If the complaint is regarding our system and procedure without stating the name of a particular employee, the City Assessor reviews our existing practice to improve services to taxpayers and the general public. 2.4 If the complaint pertains to a violation of Civil Service Rules and Regulation, the complaint is forwarded to the Human Resource Development Office for their appropriate action. 3. The City Assessor’s Office looks forward to the resolution of all complaints against its employees or the office itself.
Contact Information	8643-1111 local 261 0908-291-4943 (City Assessor)