

MUNICIPAL ASSESSOR'S OFFICE

Vision

The Municipal Assessor's Office of Salay, Misamis Oriental, giving the best service to the public, ensuring a proper, effective and efficient administration of real property taxes with the end in view that the real property taxes shall at all times be just, uniform and equitable.

Mission

- Provision of a reasonable appraisal of real property towards fair and realistic valuation and assessment.
- Enhancement of Enhanced Tax Revenue Assessment and Collection System (ETRACS) to give prompt and accurate information to the public.
- Conduct continuous assessment effort to the best interest of the public service.
- Conduct periodic tax information, education and collection campaign.

Office Head : **FERMINA D. CAGADAS, REA**
Municipal Assessor-Designate
Office Address : 1st Floor, Municipal Town Hall
Poblacion, Salay, Misamis Oriental
Email Address : lgu_salaymisor@yahoo.com

External Services:

- Transfer of real property ownership/tax declaration.
- Securing new assessment for land, building and machinery.
- Securing certifications on property land holdings, improvement or non-improvement.
- Securing certified true copy of Ta Declaration
- Cancelling and/or revising real property assessments.
- Annotating or cancelling loans and/or mortgages and other encumbrances on the tax declaration.
- Special project: Residential and Agricultural Free Patent under memorandum of partnership agreement (MOPA) between the DENR and the Local Government Unit of Salay (RA No. 10023 and RA 7160).

1. Transfer of real property Declared Owner for taxation purposes.

OFFICE		Municipal Assessor's Office		
CLASSIFICATION		Simple		
TYPE OF TRANSACTION		G2C – Government to Citizen		
WHO MAY AVAIL		All property owner		
CHECK LIST OF REQUIREMENTS		WHERE TO SECURE		
1. Certified true copy of Tax Declaration		Municipal Assessor's Office		
2. Notarized Deed of Conveyance for (sale, inheritance, donation, etc.)				
3. Real Property Tax clearance of the current year				
4. Tax on Transfer OR		Computation @ Provincial Assessor's Office and pay to Provincial Treasury		
5. Certificate authorizing Registration		Bureau of Internal Revenue		
6. Certified True Copy of Title (if titled)		Registry of Deed-Mis. Or.		
7. Copy of approved subdivision plan (if subdivision/consolidation)				
<i>NOTE: ALL ARE CERTIFIED TRUE COPY</i>				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESsing TIME	PERSON RESPONSIBLE
Submit all required documents to the Municipal Assessor for evaluation	Documents are evaluated	None	5 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
	Preparation of transferred Tax Declaration: a. Field Appraisal Assessment Sheet (FAAS)	None	15 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I

	b. Assign New Tax Declaration Number	None	2 minutes	MIRASOL L. VASALLO Assessment Clerk II
	c. Encode transferred Tax Declaration	None	5 minutes	MIRASOL L. VASALLO Assessment Clerk II
	d. Municipal Assessor reviews and signs the FAAS and transferred Tax Declaration for recommendation to the Office of the Provincial Assessor	None	5 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
	e. Prepare a transmittal to submit and recommend the FAAS, transferred Tax Declaration and supporting documents to the Office of the Provincial Assessor for review and approval	None	5 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I
	f. Record the APPROVED TAX DECLARATION @ the Tax Mapping Control Roll (TMCR), Master list, Assessment Roll, Ownership Record Card, Etracs	None	5 Minutes	MIRASOL L. VASALLO Assessment Clerk II
	Update the New assessment at eTRACS	None	Minutes	ANDY D. ACLO Administrative Aide I
	g. Prepare Notice of Assessment of	None		ALMA P. BAANG Administrative Aide I

Client gets the copy	Issuance of owner's copy. Upon approval, the tax declaration is issued to the client	None	5 minutes	ALMA P. BAANG Administrative Aide I
Transmittal to MTO	Prepare Real Property Assessment for newly approved TDs and transmit to MTO	None	10 minutes	MIRASOL L. VASALLO Assessment Clerk II
Total			1 HOUR and 11 minutes	
END OF TRANSACTION				

2. Securing Assessment for a New Building and/or Machinery

NEW TAX declarations (TD) have to be prepared for newly constructed buildings and newly installed machinery.

The Municipal Assessor's Office conducts field inspection to appraise the real property.

The new TD serves as the municipal government's permanent record on the real property unit for taxation purposes.

OFFICE		Municipal Assessor's Office		
CLASSIFICATION		Simple		
TYPE OF TRANSACTION		G2C – Government to Citizen		
WHO MAY AVAIL		All		
CHECK LIST OF REQUIREMENTS		WHERE TO SECURE		
1. Letter Request from the owner 2. Blueprint of the approved Building Plan		Client Client		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESsing TIME	PERSON RESPONSIBLE
Request for the Service: Submit the request together with the required documents to the Municipal Assessor for evaluation IF NOT, THE ASSESSOR'S OFFICE WILL STILL	Documents are evaluated	None	5 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor

APPRAISE THE REAL PROPERTY AS PER R.A. 160, SEC 204				
	Set for the schedule of site inspection	None	5 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
Site Inspection	Municipal Assessor and Staff together with the client, conducts an inspection to appraise the value of the new building and/or machinery.	None	2 hours	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
	A Field Appraisal Assessment Sheet (FAAS) is prepared.	None	10 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I
	Preparation of Tax Declaration Assessor's Staff computes the floor area (for buildings), and determines market and assessed value	None	5 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I
	The following, are then, prepared: a. Field Appraisal Assessment Sheet (FAAS) b. Tax Declaration (TD)	None	5 minutes	MIRASOL L. VASALLO Assessment Clerk II
	Processing of Tax Declaration Assessment Staff evaluates and signs the FAAS	None	5 minutes	MIRASOL L. VASALLO Assessment Clerk II MANUEL LAWRENCE LABUCANA Administrative Aide I
	Municipal Assessor reviews and signs the FAAS and transferred Tax Declaration for recommendation to the Office of the provincial Assessor.	None	5 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor

	Prepare a transmittal to submit and recommend the FAAS, transferred Tax Declaration and supporting documents to the office of the Provincial Assessor for review and approval	None	5 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I
	APPROVED TAX DECLARATION			
	Assessor's Aide records the transaction in the Tax Mapping Control Roll (TMCR).	None	5 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I
	Assessor's Aide records/update the transaction in the TMRCR, Master list, Assessment Roll, ORC	None	5 minutes	MIRASOL L. VASALLO Assessment Clerk II
	Update the New assessment at eTRACS	None	Minutes	ANDY D. ACLO Administrative Aide I
Received the Tax Declaration	Issuance of Owner's Copy Upon approval, the Tax declaration is issued to the client	None	2 minutes	ALMA P. BAANG Administrative Aide I
	Assessor's Aide/staff request a report on newly approved TDs and transmit to MTO	None	5 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I
Total				
END OF TRANSACTION				

3. SECURING CERTIFICATIONS ON TAX DECLARATION, PROPERTY HOLDINGS OR NON-IMPROVEMENT

THE TAX declaration (TD) serves as the Municipal permanent record for every real property unit (land or building and machinery).

A certified true copy or certifications of various property holdings or non-improvements thereon may be requested from the Municipal Assessor's Office.

OFFICE	Municipal Assessor's Office
CLASSIFICATION	Simple
TYPE OF TRANSACTION	G2C – Government to Citizen

WHO MAY AVAIL		All		
CHECK LIST OF REQUIREMENTS		WHERE TO SECURE		
1. Tax Clearance 2. IF NOT THE OWNER-SPA, Deed of Conveyance 3. Order of Payment 4. Official Receipt		MASSO MTO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Request for the Service	Prepare Order of payment	None	3 minutes	ALMA P. BAANG Administrative Aide I
	Preparation of Certified True Copy or Certification Encoder verifies types and prepares the certified true copy/certification for checking/initial of the Senior Assessment Personnel.	None	10 minutes	ALMA P. BAANG Administrative Aide I
	Municipal Assessor signs the document.	None	2 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
Received the Copy	Issuance of Certified True Copy of Certification	None	2 minutes	ALMA P. BAANG Administrative Aide I
Total			27 minutes	
END OF TRANSACTION				

4. Cancelling, revising or correcting assessments

Clients who would like to delete, adjust or correct assessments on their real property, request this service.

The Municipal Assessor's assessment records are used by the Municipal Treasurer's Office in computing the annual tax to be paid by owners of land and buildings and Machineries.

OFFICE		Municipal Assessor's Office		
CLASSIFICATION		Simple		
TYPE OF TRANSACTION		G2C – Government to Citizen		
WHO MAY AVAIL		All		
CHECK LIST OF REQUIREMENTS		WHERE TO SECURE		
<ol style="list-style-type: none"> 1. Letter of Request for Cancellation, Revision or Correction of Assessment 2. Real Property Tax Clearance 3. Barangay Certification if needed 4. Sworn Statement for Agricultural improvement 		Client MTO Barangay		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Request for the Service Submit the required documents to the Municipal Assessor for evaluation.	Check and evaluate the submitted requirements	None	3 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
	Conduct Actual Inspection (Time varies on the location of the subject property)	None	1 hour	Assessor's Staff
	Preparation of Notice Assessor's Staff prepares an inspection report (if site inspection was conducted)	None	10 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
	Assessment staff then prepares a notice of Cancellation, Revision or Correction.	None	5 minutes	MANUEL LAWRENCE LABUCANA Administrative Aide I
		None	2 hours	FERMINA D. CAGADAS, REA OIC-Mun. Assessor And Staff

	Processing of Notice Municipal Assessor review, evaluate, sign and approve the Notice of Cancellation, Revision or Correction	None	10 minute s	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
	APPROVED NOTICE OF CANCELLATION			
	Assessors Aide records the transaction in the Tax Mapping Control Roll (TMCR), Masterlist, Assessment Roll, ORC	None	5 minute s	MIRASOL L. VASALLO Assessment Clerk II
	Assessor's Aide prepares a report on newly approved Notice of Cancellation	None	5 minute s	MANUEL LAWRENCE LABUCANA Administrative Aide I
	Issuance of Notice The notice of Cancellation, Revision or Correction is recorded and a copy is issued to the owner	None	5 minute s	ALMA P. BAANG Administrative Aide I
Received the copy	delivered to the client	None	5 minute s	ALMA P. BAANG Administrative Aide I
Total			2 hours and 53 minutes	
END OF TRANSACTION				

5. Annotating or cancelling loans or mortgages on tax declarations

THIS SERVICE is requested to annotate or cancel documents for loan and mortgage purposes.

OFFICE	Municipal Assessor's Office
CLASSIFICATION	Simple
TYPE OF TRANSACTION	G2C – Government to Citizen
WHO MAY AVAIL	All
CHECK LIST OF REQUIREMENTS	WHERE TO SECURE
1. Copy of the Mortgage/Release of Mortgage (Registered at ROD)	

2. Mortgage Fee (Official Receipt)		MTO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESsing TIME	PERSON RESPONSIBLE
Payment	Received the receipt of payment	For mortgage (per annotation) 200.00 For release of mortgage (per annotation) 200.00	3 minutes	ALMA P. BAANG Administrative Aide I
Request for the Service Submit the required documents to the Municipal Assessor for evaluation.	Check and evaluate the submitted requirements	None	3 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
	Annotation of Tax Declaration Assessor's Aide annotates and/or cancel the annotations at the TD	None	5 minutes	MIRASOL L. VASALLO Assessment Clerk II
	Furnish the copy of mortgage contract and/or for cancellation of mortgage to the Provincial Assessor's Office	None	5 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
Total			16 minutes	
END OF TRANSACTION				

6. SPECIAL PROJECT: RESIDENTIAL/AGRICULTURAL FREE-PATENT under MEMORANDUM OF PARTNERSHIP AGREEMENT (MOPA) between the DENR and the Local Government Unit of Salay (RA No. 10023 and RA 7160)

This service aims to avail land titling in a low cost. Titled lots are not cover.

OFFICE		Municipal Assessor's Office		
CLASSIFICATION		Simple		
TYPE OF TRANSACTION		G2C – Government to Citizen		
WHO MAY AVAIL		All UNAPPLIED LOTS IN SALAY, MIS. OR.		
CHECK LIST OF REQUIREMENTS		WHERE TO SECURE		
<p>Application for Residential FREE-PATENT:</p> <ul style="list-style-type: none"> • Duly accomplished Application Form <i>(NOTE Tax Declaration should be declared under the name of the applicant)</i> • Deed of Conveyance: from Survey Claimant • Tax Clearance • Zoning Certificate • Engineering Certification • LRA Certificate of NO TITLE • Court Clearance (MCTC- AV below 20,000 RTC – AV above 20,000) <p>Application for Agricultural FREE-PATENT:</p> <ul style="list-style-type: none"> • Latest Tax Declaration • Deed of Conveyance • Tax Clearance • Zoning Certification • Court Clearance • LRA Certificate of NO TITLE 				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Request for the Service Submit the DEED OF CONVEYANCE to the Municipal	Evaluate the documents submitted	None	10 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor

Assessor for evaluation				
	If found eligible, Issue order of payment	None	1 min	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
Payment	Received the receipt of payment	Survey/Titling - 2,000.00 Court Clearance - 50.00 Assessed Value 20,000 and below – MCTC Clearance Assessed Value 20,001 and above – RTC Clearance	3 minutes	Municipal Treasury Office
	The Municipal Assessor instructs the staff to give application form for RFP and/or AFP	None	5 minutes	ALMA P. BAANG Administrative Aide I

	The survey team from the DENR, the municipal assessor and staff together with the clients, conducts survey to the site	None	1 day	DENR/ASSESSOR'S TEAM
	The Municipal Assessor checks the complied documents and prepare for submission to DENR Office.	None	10 minutes	FERMINA D. CAGADAS, REA OIC-Mun. Assessor
Total			1 day and 33 minutes	
END OF TRANSACTION				