

**SERVICE STANDARD**  
**City of Manila**  
**DEPARTMENT OF ASSESSMENT**

**VISION :** To establish a complete inventory of real properties to identify ownership and to come up with a system towards effective records management through computerization program, using on-line servicing to provide efficient and quality service to the taxpaying public.

**MISSION:** The Department is committed to assess all real properties including machineries, whether taxable or exempt and to fulfill its objective to fully tap the income potentialities accruing from real property tax within the jurisdiction of the City of Manila.

Type of Front-line service	Documentary Requirements	Client/ Requesting Party	Division/Person Responsible	Steps/Procedure	Forms to Fill- Up	Fees	Processing Time			
<b>1. ISSUANCE OF TAX DECLARATION OF REAL PROPERTY FOR:</b>  A. Change of Ownership (Plain)  B. Change of Ownership with segregation  C. Change of ownership/ segregation with consolidation  D. Reclassification/Reassessment	1. Letter Request from the owner 2. New Title - Certified true copy by the Registry of Deeds 3. Deed of Sale, Deed of Donation, Extra-Judicial Settlement, Deed of Assignment, Partition Agreement, Deed of Recon., Affidavit of Cons., Cert. of Award	Property owner or his authorized representative	<b>Assessment Records Management Div. (Receiving Secion)</b>  <b>Receiving Clerk/s</b>	1. Check document and issue order of payment  2. Receive all sorts of request with the complete set of required documents together with the official receipt (processing fee) and issue claim stub indicating schedule of release, then forward to Office of the City Assessor	Order of Payment, Routing/ Transaction Slip/ Claim Stub	Php 150.00 per Real Property Unit	5 mins.			
			<b>For Land, Building and Machinery Appraisal Transactions</b>							
			<b>Secretary of the City Assessor</b>	3. Receive the documents, forward to the City Assessor for proper disposition and forward to the assigned appraiser.			10 mins			

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E. Newly Declared Land	6. Certificate Authorizing Registration (CAR) Blue Copy or Certified true copy by the Bureau of Internal Revenue (BIR)		<b>Property Appraiser</b>	4. Prepare FAAS and TD of the property and sign.  Except for letter A, the same shall be subject for inspection			15 mins
	7 Approved Subdivision plan (Photocopy)		<b>Secretary of the City Assessor</b>	5. Review the documents and forward the FAAS & Tax Declaration to the Office of the Asst. City Assessor for Operations for review & affix signature			10 mins
	Requirements from 1 to 7 additional requirements: - certification of area from NHA, Bureau of Land, Urban Settlements Office		<b>Secretary of the Asst. City Assessor for Operations</b>	6. a. Receive Tax Declaration & FAAS for review & affix signature of the Division Chiefs & the Asst. City Assessor for Operations b. Forward the TD & FAAS to the Tax Mapping Division			10 mins
F. New Improvement	a Letter request of the owner b Building Permit  certificate of occupancy (photocopy) c authority from the lot owner (if the improvement is under different name)		<b>Tax Mapper</b>	7. Recording / updating of Tax Map Control Roll (TMCR) and indicate the PIN on the FAAS and TD, then:  a. Forward documents under A of Frontline Service No. 1 to Data Div. for Control & record transaction in the Control Book  b. Forward documents under B, C, D, E, F & G of Frontline Service No. 1 to the Asst. City Assessor / City Assessor for approval before the Control of the transaction to Data Division			
G. New Machinery	a Sworn Statement of the Owner		<b>Secretary of the City Assessor</b>	8. Receive tax declaration and FAAS for approval of the City Assessor			5 mins
	b Certificate of Machinery Inspection		<b>City Assessor</b>	9. Approve the TD and FAAS and affix signature			less than a minute
	c Official Receipts, Invoices		<b>Secretary of the City Assessor</b>	10. Forward the TD & FAAS to Assessment Standards & Examination Div. for control			less than a minute

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			<b>Assessment Standards and Examinations Division</b>	11. Assign new control number of the FAAS & TD, record the transaction in the Control Book & forward to IT Division for encoding.			5 mins.
			<b>Information Technology Division</b>	12. Encoding of Assessment Data then forward the computer generated DRPV to the Secretary of the Asst. City Assessor for Operations			5 mins.
			<b>Secretary</b> (Land, Building, Machinery)	13. Forward the documents to the concerned appraiser for signature.			less than a minute
			<b>Appraiser</b> (Land, Building, Machinery)	14. Review the documents and affix signature on the computerized DRPV			less than a minute
			<b>Secretary</b> (Land, Building, Machinery)	15. Forward the documents to the Office of the Asst. City Assessor for Opns for initial.			less than a minute
			<b>Secretary of the Asst. City Assessor for Operations</b>	16. Forward the documents to the Office of the City Assessor for signature			less than a minute
				17. Forward the signed documents to Assessment Data Division for release			5 mins.
			<b>Assessment Standards and Examinations Division</b>	18. Release the owners's copy then forward file copy and other supporting documents to the Records Division for safekeeping			5 mins (release) 1 day (forwarding of file copy to Records Div.)
			<b>Assessment Records Management Division</b>	19. Retrieve the previous tx declaration for cancellation and file the new approved TD / FAAS and its supporting documents to its corresponding filer			30 mins

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<b>2. CANCELLATION OF TAX DECLARATION</b>	a Letter request of the owner b demolition permit (if demolished) or certification from the Bureau of Fire (if damaged by fire) c Certificate of Payment-RPT d Barangay Certification		<b>Property Appraiser</b> (Land, Building, Machinery)	1. Follow Steps 1 & 2 of Frontline Service No. 1 Conduct ocular inspection to validate request. If positive, prepare ocular inspection report and notice of cancellation and affix signature.			1 day (depending on location or zone)
			<b>Division Chief</b> (Land, Building, Machinery)	2. Review the documents and affix initials			less than a minute
			<b>Secretary</b> (Land, Building, Machinery)	3. Forward the documents to the Office of the Asst City Assessor -Opns. for initial			less than a minute
			<b>Tax Mapping Division</b>	4. Record the Notice of Cancellation on TMCR			5 mins
			<b>City Assessor</b>	5. Approves the Notice of Cancellation			3-5 mins
			<b>Assessment Stds. &amp; Exam. Division</b>	6. Record the cancellation, assign a cancellation number & cancel the entry in the Control Book			5 mins
			<b>IT Division</b>	7. Encode the cancellation report.			3-5 mins
			<b>Assessment Stds. &amp; Exam. Division</b>	8. Release the documents and forward remaining copies of Assessment Records Management Division.			5 mins (release) 1 day (forwarding of file copy to Records Div. )

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3. <b>CORRECTION OF ENTRIES OTHER THAN THE VALUES</b>  (location, PIN, misspelled name/s additional name/s of owners)	a Letter request of the owner b Certificate of Payment-RPT c Document/s to prove claim d Official Receipt (processing fee)		<b>Receiving Clerk (Receiving Section)</b>	1. Receive request and issue Order of Payment) and after payment, forward to the City Assessor including Official Receipt.			5 mins	
			<b>Asst. City Assessor for Operations</b>	2. Assign to appraiser for research			less than a minute	
			<b>Appraiser (Land, Building &amp; Machinery)</b>	3. If claim is valid, prepare the necessary correction			5 mins	
				4. Follow Steps 4-19 under Frontline Service No. 1			(FAAS & TD)	
4 <b>VERIFICATION OF Property Index Number (PIN)</b>	Valid ID and authorization from the property owner	Property owner or his authorized representative	<b>Tax mapping Division</b>	Retrieve TMCR and present to the interested party.			10 mins	
5. <b>ISSUANCE OF CERTIFIED TRUE COPIES OF</b>  a. Tax Maps (If No PIN)          b. Declaration of Real Property Value (DRPV) OR Tax Declaration covering the years 2014 onwards	a Letter request of owner b Land Title/Tax Declaration c Official Receipt	Property owner or his authorized representative	<b>Receiving Clerk</b>	1. Receive request and issue Order of Payment		P 600.00		
				2. Check documents presented and verify from the TMCR			30 mins	
			<b>Tax Mapper Draftsman</b>	3. If Tax Map is not available, reproduce/prepare the Tax Map upon presentation of Official Receipt and affix signature.			3 hrs	
			<b>Div. Chief/ Asst. Div. Chief</b>	4. Affix Signature by authority of the City Assessor			2 mins	
	- Letter request indicating the PIN of  -Valid ID <b>For representative:</b> - Authorization and letter request from  - Valid ID of the owner and his/her representative	Property owner or his authorized representative	<b>Information Technology Division</b>					
			<b>Officer of the Day</b>	1. Receive the request and issue Order of Payment		P 100.00	5-10 min (per cleansed record)	
			<b>Data Processors</b>	2. Upon presentation of the Official Receipt, verify data from the system and prepare the document/s requested.				
			<b>Division Chief/ Asst. Div. Chief Officer of the Day</b>	3. Affix signature by authority of the City Assessor 4. Paste the documentary stamp and release the document/s			30 min (per record with incomplete data that needs to be cleansed)	

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c. Other Certifications - Property Holding - No Property Holding  - Lot Vacant	- Letter request of interested party - Affidavit of No Property/Land Holding - Affidavit of Denial (in case of  - Subject to ocular inspection		<b>Information Technology Division</b>	For lot vacant, Property Appraiser shall conduct ocular inspection, prepare report and submit to IT Division to prepare certification		P 100.00	5 mins (per record from submission of ocular inspection report)
			<b>Assessment Stds. &amp; Exam. Division</b>	Verify written report of the Appraiser if Lot is vacant in the Control Book and forward to I.T. Division for issuance of Certification		P 100.00	5 mins
			<b>Assessment Records Management Division</b>				
d. Declaration of Real Property Value (DRPV) OR Tax Declaration covering the years prior to 2014	<b>For Property Owner:</b> - Letter request indicating the PIN of the property  -Valid ID <b>For representative:</b>		<b>Officer of the Day</b>	1. Receive the request and issue Order of Payment		P 100.00	10 mins.
			<b>Assessment Clerks</b>	2. Prepare the document/s requested upon presentation of the Official Receipt.			Single transaction - 15 mins Multiple transaction - 1 day
e. Certificate of No Property Holding (For Indigents, Bank loans, BIR and other purposes)	- Authorization and letter request from  - Valid ID of the owner and his/her		<b>Division Chief/ Asst. Div. Chief</b>	3. Affix signature by authority of the City Assessor			5 mins
			<b>Officer of the Day</b>	4. Release the document/s.			5 mins

For inquiries, suggestions, comment and recommendations, please call 310-4159 (Office of the City Assessor).

**Engr. JOSE V. DE JUAN**  
City Assessor