

Iligan City Hall, Buhanginan Hill, Pala-o, 9200 Iligan City
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Frontline Service : ISSUANCE OF TAX DECLARATION FOR LAND, BUILDING AND MACHINERY

- Transfer of Ownership
- Consolidation of Real Properties
- Segregation of Real Properties
- Declaration of New Real Properties
- Re-assessment, Reclassification and/or Cancellation of Real Properties

Schedule of Availability of Service : 8:00AM-5:00 PM Daily (No noon break) excluding Saturdays, Sundays and Holidays.
On Mondays provision of services starts after flag raising

Who May Avail of the Service : General Public

What Are the Requirements :

• **For Issuance of Tax Declaration for Land Transfer**

1. Deeds of Conveyance for registered and unregistered lot(Duly Registered in the Registry of Deeds)
2. Capital Gains Tax/Donors Tax/Estate Tax/Transfer Tax
3. Electronic Copy of Land Titles
4. Approved Consolidation/Subdivision Plan
5. Technical Description
6. Certification from Department of Environment and Natural Resources-Community Environment and Natural Resources Office (DENR-CENRO)
7. Transmittal from Department of Environment and Natural Resources-Provincial Environment and Natural Resources Office (DENR-PENRO)
8. Latest Realty Tax Receipt or Tax Clearance Certificate



Ms. MARIA ELENA RHODORA A. GIMENA
City Government Department Head II
City Assessor

- **For Issuance of Tax Declaration for Building Transfer**

1. Deeds of Conveyance
2. Capital Gains Tax/Donors Tax/Estate Tax/Transfer Tax
3. Latest realty Tax Receipts or Tax Clearance Certificate

- **For Issuance of Tax Declaration for Land (New)**

1. Electronic Copy of Land Titles
2. Approved Survey Plan with Technical Description
3. Certification from Department of Environment and Natural Resources-Community Environment and Natural Resources Office (DENR-CENRO)
4. Transmittal from Department of Environment and Natural Resources-Provincial Environment and Natural Resources Office (DENR-PENRO)
5. Duly approved Survey Plan and a certification for alienable and disposable area from CENRO (for untitled lot)

- **For Issuance of Tax Declaration for Building (New)**

1. Building Permit with Building Plan and Certificate of Occupancy
2. Consent and Authority of the Lot Owner
3. Affidavit of Undertaking for government lots

- **For Issuance of Re-assessment/Reclassification and/or Cancellation of Real Properties**

1. Duly accomplished Request Form
2. Latest Tax Receipt or tax clearance certificate
3. Certificate of retirement (if engaged in business)
4. Demolition permit (for cancellation of building)
5. Certification from Barangay for demolished building

- **For Issuance of Tax Declaration for Machinery**

1. Duly accomplished and subscribed Sworn Statement

*** For releasing purposes:**

A. If declared owner - Valid ID only

B. If representative:

- 1) Valid ID of declared owner;
- 2) Valid ID of representative;
- 3) Special Power of Attorney or Authorization



Duration :
3 hours & 19 minutes for simple transactions
3 hours & 39 minutes to maximum of 30 working days for complex transactions
(Note: Duration does not include tasks done after inspection, see *)

How to Avail of the Service:

ISSUANCE OF TAX DECLARATION FOR LAND, BUILDING AND MACHINERY

Step	Applicant/Client Responsibility	Service Provider's Functions	Duration of Activity Under Normal Circumstances	Person in Charge	Fees	Form
Stage 1						
1	Submit all required documents: - For land / building transfer - For subdivision/consolidation - For building / machinery	Receive and examine completeness of required documents	25 minutes	Examination Division Appraisal Division	None	Checklist Sworn Statement
2	<ul style="list-style-type: none"> If with lacking requirements, receive documents If complete, wait for call/text for the schedule of inspection 	<ul style="list-style-type: none"> If with lacking documents, return to client and instruct to comply If complete, instruct client to wait for call/text for the schedule of inspection Coordinate with Tax Mapping Division for the location site sketch of the Real Property Unit to be inspected 	30 minutes (may take more time depending on the complexity of the transaction) 20 minutes / RPU	Examination Division Appraisal Division Tax Mapping Division	None	
	For New Building and Machinery: <ul style="list-style-type: none"> Agree with service provider on the date/time of inspection 	<ul style="list-style-type: none"> Agree with client on the date and time of inspection 	5 minutes	Appraisal Evaluation Division	None	Sworn Statement
	For Re-assessment, Reclassification and/ or Cancellation of Buildings: <ul style="list-style-type: none"> Submit filled up Request Form Agree on the date and time of inspection 	<ul style="list-style-type: none"> Receive and record information on request form Interview the client and agree on the date and time of inspection 	2 minutes 5 minutes	Appraisal Division	None	Request Form
3	Answer questions or provide information needed	Interview on the location site of the land/building for inspection purposes	5 minutes	Examination Division Appraisal Division	None	
END OF STAGE 1						

How to avail the service -

ISSUANCE OF TAX DECLARATION FOR LAND, BUILDING AND MACHINERY

Stage 2: On-site Inspection						
1	Be at the area during inspection	Inspect the area to classify actual use <ul style="list-style-type: none"> For land, building, look for its predominant/actual use Declare improvement found on site. For buildings requested for cancellation, see, if demolished. If not, no cancellation will be made, if demolished, prepare cancellation of assessment 	30 minutes 10 minutes	Composite Team: <ul style="list-style-type: none"> Appraiser Examiner Tax Mapper Appraisal Division	None	Real Property Form Nos. (RPA) 1-A (Land) 1-B (Building) 1-C (Machinery)
2	For Machinery: Ferry the Composite Team to the site of the Real Property Unit (RPU) to be inspected	Check the unit in the site listed in the sworn statement submitted (machinery)	45 minutes/RPU	Composite Team: <ul style="list-style-type: none"> Evaluation Division Appraiser Tax Mapper 	None	Sworn Statement
		Check the working map for pinning of the Real Property Form No. 1-C	10 minutes/RPU	Tax Mapper		
3	Conform data in RPA Form No. 1-B by signing on the form	Fill-out RPA Form No. 1-B	10 minutes/RPU (for simple transaction) 20 minutes/RPU (for complex transaction)	Appraiser	None	RPA Form No. 1-B (Real Property Appraisal Form)
4	Listen and note instruction	Instruct the client to follow-up after 7 working days, after inspection	2 minutes	Composite Team		
<p>*Note: The following are done after composite team returns to office:</p> <ul style="list-style-type: none"> *Service provider prepares RPA Form No. 1-A online upon return to the office (10 minutes/RPU) *Data Entry of RPA Form No. 1-B; 1-C (10 minutes/RPU for simple transactions; 20 minutes/RPU for complex transactions) *Assign Property Index Number (20 minutes/RPU for simple transactions; 30 working days for complex transactions) e.g. subdivision with buildings. *Apply Schedule of Market Value and Adjustment Factor for Agricultural land (10 minutes/RPU for simple transactions; 1 hour/ RPU for complex transactions) *Apply computation for building/s and machinery/ies (done online 20 minutes/RPU for both simple and complex transactions) *Check and review the Tax Declaration for accuracy, validity and completeness of the supporting documents and submit the same for the City Assessor's approval (10 minutes/RPU for simple transactions; 2 hours or more/RPU for complex transactions) *Approval of transactions (5 minutes per Real Property Unit) *Print and record Tax Declarations and RPA Form 1-A (10 minutes/RPU for simple transactions; 20 minutes or more/RPU for complex transactions) *Affix signature (2 minutes per Real Property Unit) 					<ul style="list-style-type: none"> -Examiner -Appraiser/Evaluation Division -Tax Mapper -Appraiser -Appraiser/Evaluation Division -Records Division -City Assessor -Records Division -Appraiser and City Assessor 	

END OF TRANSACTION

How to avail the service - ISSUANCE OF TAX DECLARATION FOR LAND, BUILDING AND MACHINERY

Stage 3: Releasing of Tax Declaration

1	Present requirement/s for releasing	Check valid ID if client is the declared owner: <ul style="list-style-type: none"> • If yes, release Tax Declaration • If no, require Special Power of Attorney or Authorization from owner and valid ID of representative 	1 minute	Records Division	None	Tax Declaration
2	Receive Tax Declaration	Release Tax Declaration	1 minute	Records Division	None	Tax Declaration

END OF TRANSACTION

Note: Processing period is accounted on average individual transaction time and does not include queuing time and/or volume of request factor.

