

ADMINISTRATIVE ORDER NO. 3 COMPLIANCE REPORT



- (1) NAME OF DEPARTMENT/AGENCY/LGU: TUBIGON, BOHOL
 (2) SUBMITTED UPDATED CITIZEN'S CHARTER TO ARTA ON JULY 25, 2020: Yes No
 (3) LIST OF ALL FRONTLINE SERVICES AND CORRESPONDING LEGAL BASIS

GOVERNMENT SERVICE	LEGAL BASIS		OFFICE/AGENCY REGULATIONS		
	Governing Law(s) (Number and Short Title) ¹	Specific Provision in the Governing Law(s) as Basis ²	Issuance/Policy Title	Date of Effectivity	Other Issuances/Policies it Effectively Repeals/Amends
1) ISSUANCE OF CERTIFIED TRUE COPIES OF TAX DECLARATIONS			MO No. 7-2019 SPP Guidebook	July 5, 2019	
2) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR NEW DISCOVERIES OF LAND	RA 7160	Section 201. Appraisal of Real Property	LAR No. 1-04 Manual on Real Property Appraisal & Assessment	Oct. 1, 2004	
3) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR NEW BUILDING AND MACHINERY	RA 7160	Section 203. Duty of Person Acquiring Real Property or Making Improvement Thereon. Section 224. Appraisal and Assessment of Machinery.	LAR No. 1-04 Manual on Real Property Appraisal & Assessment	Oct. 1, 2004	

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4) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR TRANSFER OF OWNERSHIP OF UNTITLED PROPERTY	RA 7160	Section 208. Notification of Transfer of Real Property Ownership.	LAR No. 1-04 Manual on Real Property Appraisal & Assessment	Oct. 1, 2004	
5) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR TRANSFER OF OWNERSHIP OF TITLED PROPERTY	RA 7160	Section 208. Notification of Transfer of Real Property Ownership.	LAR No. 1-04 Manual on Real Property Appraisal & Assessment	Oct. 1, 2004	
6) REQUEST FOR REVISION OF TAX DECLARATION	RA 7160	Section 219. General Revision of Assessments and Property Classification.	LAR No. 1-04 Manual on Real Property Appraisal & Assessment	Oct. 1, 2004	
7) REQUEST FOR THE ISSUANCE OF CERTIFICATION OF LANDHOLDING/ NO LANDHOLDINGS			MO No. 7-2019 SPP Guidebook	July 5, 2019	
8) REQUEST FOR THE ISSUANCE OF SKETCH PLAN PER APPROVED CADASTRAL SURVEY OR VICINITY MAP			MO No. 7-2019 SPP Guidebook	July 5, 2019	
9) REQUEST FOR THE ISSUANCE OF CERTIFICATION OF IMPROVEMENT/ NO IMPROVEMENT			MO No. 7-2019 SPP Guidebook	July 5, 2019	
10) REQUEST FOR CANCELLATION OF TAX DECLARATION BECAUSE IT IS NO LONGER EXISTING AND			MO No. 7-2019 SPP Guidebook	July 5, 2019	

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DUE TO DESTRUCTION					
11) REQUEST FOR CANCELLATION OF TAX DECLARATION DUE TO COURT DECISION			MO No. 7-2019 SPP Guidebook	July 5, 2019	
12) REQUEST FOR CANCELLATION OF TAX DECLARATION DUE TO DUPLICATIONS			MO No. 7-2019 SPP Guidebook	July 5, 2019	
13) REQUEST FOR SUBDIVISION/CONSOLIDATION OF TITLED PROPERTIES			MO No. 7-2019 SPP Guidebook	July 5, 2019	
14) REQUEST FOR SUBDIVISION/CONSOLIDATION OF UNTITLED PROPERTIES			MO No. 7-2019 SPP Guidebook	July 5, 2019	
15) REQUEST FOR SUBDIVISION/CONSOLIDATION OF PROPERTY UNDER CARP/OLT/CLOA			MO No. 7-2019 SPP Guidebook	July 5, 2019	
16) REQUEST FOR SUBDIVISION/CONSOLIDATION OF PROPERTY WITH P468 (WATERSHED/RESERVE AREA)			MO No. 7-2019 SPP Guidebook	July 5, 2019	
17) REQUEST FOR TIE-UP			MO No. 7-2019 SPP Guidebook	July 5, 2019	

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(4) SERVICE INFORMATION PER GOVERNMENT SERVICE³

GOVERNMENT SERVICE: 1) ISSUANCE OF CERTIFIED TRUE COPIES OF TAX DECLARATIONS					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Official receipt for the certification fee.	MO No. 7-2019 SPP Guidebook	1. Request for a certified true copy	Assessor's Citizens' Charter	1 minute	P 75.00
2. Real Property tax must be paid until the current year.		2. Wait while the requested documents are being retrieved.		4 minutes	
3. Special Power of Attorney is required if the requesting party is not the tax declarant.		3. Pay the certification fee to the Municipal Treasurer's Office.		5 minutes	
		4. Present the Official Receipt		1 minute	
		5. Wait		1 minute	
		6. Receives the certified copy		1 minute	
TOTAL				13 minutes	P 75.00

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GOVERNMENT SERVICE: 2) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR NEW DISCOVERIES OF LAND					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
For Untitled Property					
1. Request of the owner with endorsement by the Municipal Assessor	MO No. 7-2019 SPP Guidebook	Request for the issuance of new tax declaration	Assessor's Citizens' Charter	3 minutes	
2. A & D certification from DENR named claimant as surveyed for (original copy)		Present all the requirements needed		10 minutes	
3. Affidavit of ownership		Wait		20 minutes	
4. Affidavit of Adjoining Owners (all adjoining owners must sign in the affidavit)		Wait		1 minute	
5. Barangay Certification as to NO CONFLICT/		Wait and needs to follow-up until the TD be approved by the Provincial Assessor		3 to 15 days since submission	

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ADVERSE CLAIM				to the Prov'l. Assessor's Office	
6. Assessor's Fee		Wait for the computation of the assessed value and upon instruction of the staff pay the realty tax at the Municipal Treasurer's Office		20 min.	Realty tax depends on the assessment
7. Verification fee		Received the new tax declaration		1 min.	

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<p>For Titled Property:</p> <ol style="list-style-type: none"> 1. Certified true copy of the title 2. Supporting Deed of Conveyance 3. Request of the owner with endorsement by the Municipal Assessor 4. Deed of Conveyance/ Affidavit of ownership (Disinterested persos) <p>For new discoveries of land with erroneous survey claimant (untitled property):</p> <ol style="list-style-type: none"> 1. Request of the owner with endorsement by the Municipal Assessor 2. Certification from DENR as to A & D named claimant as surveyed for 3. Affidavit of Ownership 4. Affidavit of Adjoining owners 5. Affidavit of waiver from the cadastral survey claimant 	<p style="text-align: center;">MO No. 7- 2019 SPP Guidebook</p>	<p style="text-align: center;">Same steps and procedures for the untitled property</p>	<p style="text-align: center;">Assessor's Citizens' Charter</p>		
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<p>6. Certification from the barangay captain as to NO CONFLICT/ ADVERSE CLAIM</p> <p>7. Assessor's Fee</p> <p>8. Verification fee</p> <p>New Discoveries of Fishponds with FLA</p> <p>1. Approved Plans FLA/Sketch plan duly signed by Geodetic Engineer with certificate from DENR/DA/BFAR</p> <p>2. Letter request from applicant with proper endorsement from the Municipal Assessor</p> <p>3. Note: It should be indicated in the declared owner portion of the FAAS and TD that the applicant is only a beneficial user-developer and not the declared owner.</p> <p>4. Barangay Certification</p> <p>New Discoveries of Fishponds without FLA</p>					
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<p>1. Sketch Map 2. Findings of the Municipal Assessor 3. Developer's Affidavit as fishpond development 4. Note: It should be indicated in the declared owner portion of the FAAS and TD that the applicant is only a beneficial user-developer and not a declared owner. 5. Barangay Certification Stewardship Contract 1. Copy of the stewardship contract authenticated by Municipal Assessor, Notary Public, LAOO/Certified copy from Register of Deeds (ROD) 2. Duly accomplished request form endorsed by Municipal Assessor Unknown Owner/No Claimant/Public Land</p>					
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<p>1. A & D certification from DENR appearing the name of the claimant</p> <p>2. Current tax receipt of the old/previous TD. Tax Clearance if any.</p> <p>3. Request of land owner duly endorsed by Municipal Assessor</p> <p>4. Affidavit of ownership</p> <p>5. Affidavit of adjoining owner</p> <p>6. Assessor's Fee</p> <p>7. Verification fee</p> <p>Note: All the documents submitted must be in two (2) copies</p>					
TOTAL				34 minutes	

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GOVERNMENT SERVICE: 3) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR NEW BUILDING AND MACHINERY					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
For new building: 1. Actual building sketch map with dimension (in meters). If the building is P1 million or more approved building plan is required	MO No. 7-2019 SPP Guidebook	Request for the issuance of new tax declaration	Assessor's Citizens' Charter	3 minutes	
2. Certificate of completion or certificate of occupancy permit from local officials concerned (if more than 1M market value)		Present all the requirements needed		10 minutes	
3. Duly accomplished request form endorsed by Municipal Assessor		Wait		20 minutes	
For machinery: 1. Proof of Purchase with	MO No. 7-2019		Assessor's Citizens' Charter	1 minute	

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<p>Official receipts or sworn statement of the owner as to prices, year acquired, installed and operated. Note: All the documents submitted must be in two (2) copies</p>	<p>SPP Guidebook</p>				
		<p>Wait and needs to follow-up until the TD be approved by the Provincial Assessor</p>		<p>3 to 15 days since submission to the Prov'l. Assessor's Office</p>	
		<p>Receives the newly declared tax declaration</p>		<p>1 min.</p>	
<p>TOTAL</p>				<p>35 minutes</p>	

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GOVERNMENT SERVICE: 4) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR TRANSFER OF OWNERSHIP OF UNTITLED PROPERTY

SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
<p>A. THRU DEED OF SALE</p> <p>1. Tax clearance and/or current tax receipts (1 copy)</p> <p>2. Deed of Sale duly registered with the Office of the Registry of Deeds (2 copies)</p> <p>3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies</p> <p>4. Original owner's copy</p>	<p>MO No. 7-2019 SPP Guidebook</p>	<p>Request for the issuance of TD for transfer of ownership</p>	<p>Assessor's Citizens' Charter</p>	<p>4 min.</p>	

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of the tax declaration 5. Assessor's Fee 6. Verification Fee					
B. THRU DEED OF DONATION 1. Tax clearance and/or current tax receipts (1 copy) 2. Deed of Donation duly registered with the Office of the Registry of Deeds (2 copies) 3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 4. Original owner's copy of the tax declaration 5. Assessor's Fee 6. Verification Fee	MO No. 7-2019 SPP Guidebook	Present all the requirements needed	Assessor's Citizens' Charter	10 min.	

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<p>C. THRU DEED OF EXCHANGE</p> <p>1. Tax clearance and/or current tax receipts (1 copy)</p> <p>2. Deed of Exchange duly registered with the Office of the Registry of Deeds (2 copies)</p> <p>3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies</p> <p>4. Original owner's copy of the tax declaration subject to exchange</p> <p>5. Assessor's Fee</p> <p>6. Verification Fee</p>	<p>MO No. 7-2019 SPP Guidebook</p>	<p>Pay the assessor's fee at the Municipal Treasurer's Office</p>	<p>Assessor's Citizens' Charter</p>	<p>10 min.</p>	<p>75.00</p>
<p>D. THRU EXTRAJUDICIAL SETTLEMENT</p>	<p>MO No. 7-2019 SPP</p>	<p>Present the OR to the staff and after presenting is the waiting time</p>	<p>Assessor's Citizens' Charter</p>	<p>20 min.</p>	

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<p>1. Tax clearance and/or current tax receipts (1 copy)</p> <p>2. Extrajudicial Settlement of Estate duly registered with the Office of the Registry of Deeds (ROD) (2 copies)</p> <p>3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies</p> <p>4. Original owner's copy of the tax declaration</p> <p>5. Assessor's Fee</p> <p>6. Verification Fee</p>	<p>Guidebook</p>				
<p>E. THRU COURT ORDER</p> <p>1. Tax clearance and/or current tax receipts (1 copy)</p>	<p>MO No. 7-2019 SPP Guidebook</p>	<p>Wait</p>	<p>Assessor's Citizens' Charter</p>	<p>1 min.</p>	

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<p>2. Court Decision/Order duly registered with the Office of the Registry of Deeds - (2 copies)</p> <p>3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies</p> <p>4. Original owner's copy of the tax declaration</p> <p>5. Finality of Judgment duly registered in the Registry of Deeds (ROD) – 2 copies</p> <p>6. Writ of Execution duly registered in the Registry of Deeds (ROD) – 2 copies</p> <p>7. Assessor's Fee</p> <p>8. Verification Fee</p>					
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<p>F. THRU BANK FORECLOSURE</p> <p>1. Tax clearance and/or current tax receipts - 1 copy</p> <p>2. Deed of foreclosure/ Consolidation of Ownership duly registered with the Office of the Registry of Deeds (ROD) - 2 copies</p> <p>3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies</p> <p>4. Original owner's copy of the tax declaration</p> <p>5. Final Deed of Sale (if any) duly registered in the Registry of Deeds (ROD) – 2 copies</p> <p>6. A & D certification</p>	<p>MO No. 7-2019 SPP Guidebook</p>	<p>Wait and needs to follow-up until the TD be approved by the Provincial Assessor</p>	<p>Assessor's Citizens' Charter</p>	<p>3 to 15 days since submission to the Prov'l. Assessor's Office</p>	<p>50.00 to be paid at the Prov'l. Treasurer</p>
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from DENR (orig. copy) 7. Assessor's Fee 8. Verification Fee					
G. TRANSFER OF BUILDING (COMMERCIAL) 1. CAR 1 million up Market Value 2. Transfer's fee (1 million up market value) 3. Assessor's Fee 4. Tax clearance/tax receipt 5. Verification fee	MO No. 7-2019 SPP Guidebook		Assessor's Citizens' Charter		
TOTAL				40 minutes	P 125.00

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GOVERNMENT SERVICE: 5) REQUEST FOR ISSUANCE OF TAX DECLARATIONS FOR TRANSFER OF OWNERSHIP OF TITLED PROPERTY					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
A. THRU DEED OF SALE 1. Tax clearance and/or current tax receipts - 1 copy 2. Deed of Sale duly registered with the Office of the Registry of Deeds (ROD) - 2 copies 3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 4. Original owner's copy	MO No. 7-2019 SPP Guidebook	Request for the issuance of TD for transfer of ownership	Assessor's Citizens' Charter	4 min.	

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<p>of the tax declaration 5. Authenticated copy of the title – 2 copies 6. Assessor's Fee 7. Verification Fee</p>					
<p>B. THRU DEED OF DONATION 1. Tax clearance and/or current tax receipts - 1 copy 2. Deed of Donation duly registered with the Office of the Registry of Deeds (ROD) - 2 copies 3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 4. Original owner's copy of the tax declaration 5. Authenticated copy of</p>	<p style="text-align: center;">MO No. 7- 2019 SPP Guidebook</p>	<p style="text-align: center;">Present all the requirements needed</p>	<p style="text-align: center;">Assessor's Citizens' Charter</p>	<p style="text-align: center;">10 min.</p>	

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the title – 2 copies 6. Assessor's Fee 7. Verification Fee					
C. THRU DEED OF EXCHANGE 1. Tax clearance and/or current tax receipts - 1 copy 2. Deed of Exchange duly registered with the Office of the Registry of Deeds (ROD) - 2 copies 3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 4. Original owner's copy of the tax declaration subject to exchange 5. Authenticated copies of the titles subject to	MO No. 7-2019 SPP Guidebook	Pay the assessor's fee at the Municipal Treasurer's Office	Assessor's Citizens' Charter	5 min.	75.00

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exchange – 2 copies 6. Assessor's Fee 7. Verification Fee					
<p>D. THRU EXTRAJUDICIAL SETTLEMENT</p> 1. Tax clearance and/or current tax receipts (1 copy) 2. Extrajudicial Settlement of Estate duly registered with the Office of the Registry of Deeds (ROD) - 2 copies 3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 4. Original owner's copy of the tax declaration 5. Authenticated copy of	MO No. 7-2019 SPP Guidebook	Present the OR to the staff and after presenting is the waiting time	Assessor's Citizens' Charter	20 min.	

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the title – 2 copies 6. Assessor's Fee 7. Verification Fee					
E. THRU COURT ORDER 1. Tax clearance and/or current tax receipts - 1 copy 2. Court Decision/Order duly registered with the Office of the Registry of Deeds (ROD) - 2 copies 3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 4. Original owner's copy of the tax declaration 5. Finality of Judgment duly registered in the Registry of Deeds (ROD)	MO No. 7-2019 SPP Guidebook	Wait	Assessor's Citizens' Charter	1 min.	

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<p>– 2 copies</p> <p>6. Writ of Execution duly registered in the Registry of Deeds (ROD) – 2 copies</p> <p>7. Authenticated copy of the title – 2 copies</p> <p>8. Assessor's Fee</p> <p>9. Verification Fee</p>					
<p>F. THRU BANK FORECLOSURE</p> <p>1. Tax clearance and/or current tax receipts - 1 copy.</p> <p>2. Deed of Foreclosure/ Consolidation of Ownership duly registered with the Office of the Registry of Deeds (ROD) - 2 copies</p> <p>3. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for</p>	<p>MO No. 7-2019 SPP Guidebook</p>	<p>Wait and needs to follow-up until the TD be approved by the Provincial Assessor</p>	<p>Assessor's Citizens' Charter</p>	<p>3 to 15 days since submission to the Prov'l. Assessor's Office</p>	<p>50.00 verification fee to be paid at the Prov'l. Treasurer's Office</p>

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approval if signed by a representative a special power of attorney is required – 2 copies 4. Original owner's copy of the tax declaration 5. Final Deed of Sale (if any) duly registered in the Registry of Deeds (ROD) – 2 copies 6. Authenticated copy of the title – 2 copies 7. Assessor's Fee 8. Verification Fee					
TOTAL				40 minutes	P 125.00

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GOVERNMENT SERVICE: 6) REQUEST FOR REVISION OF TAX DECLARATION					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
A. OLD TAX DECLARATION 1) Tax clearance and/or current tax receipts - 1 copy 2. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 3. Original owner's copy of the old tax declaration 4. Assessor's fee 5. Verification fee	MO No. 7-2019 SPP Guidebook	Request for the revision of tax declarations	Assessor's Citizens' Charter	20 min.	

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<p>B. CHANGE DUE TO INCREASE/DECREASE OF IMPROVEMENTS</p> <ol style="list-style-type: none"> 1. Current tax receipt/tax clearance 2. Request from the land owner with proper endorsement by the Municipal Assessor after ocular inspection/ annotation in TD RA 7160, sec. 204 & 220. (if requested by owner) 3. Assessor's Fee 4. Verification Fee 	<p style="text-align: center;">MO No. 7-2019 SPP Guidebook</p>	<p style="text-align: center;">Wait</p>	<p style="text-align: center;">Assessor's Citizens' Charter</p>	<p style="text-align: center;">15 min.</p>	
<p>C. CHANGE OF BOUNDARIES (Untax mapped)</p> <ol style="list-style-type: none"> 1. Request from land owner/representative 2. Affidavit of Adjoining owners 3. Tax clearance/receipt 4. Approved plan/sketch plan duly signed by GE (corrected) 5. Assessor's fee 	<p style="text-align: center;">MO No. 7-2019 SPP Guidebook</p>	<p style="text-align: center;">Pay the verification fee at the Municipal Treasurer's Office</p>	<p style="text-align: center;">Assessor's Citizens' Charter</p>	<p style="text-align: center;">5 min.</p>	<p style="text-align: center;">30.00</p>

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6. Verification fee					
D. CHANGE OF ADMINISTRATOR 1. Tax clearance/receipt 2. Letter request from the owner/administrator 3. Deed of conveyance/affidavit of waiver from the owner/previous administrator or immediate heirs 4. Assessor's fee 5. Verification fee	MO No. 7-2019 SPP Guidebook	Present the OR to the staff and after presenting is the waiting time	Assessor's Citizens' Charter	20 min.	
E. CORRECTION OF DECLARED OWNER DUE TO ALLEGED ERRONEOUS CADASTRAL CLAIMANT 1. Cancellation of the previous TD's 2. Tax clearance/receipt 3. A & D certification from DENR (if not titled) 4. Affidavit of waiver of erroneous	MO No. 7-2019 SPP Guidebook	Wait	Assessor's Citizens' Charter	1 min.	

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<p>declarant/claimant 5. Request of landowner duly endorsed by the Municipal Assessor 6. Affidavit of ownership 7. Affidavit of adjoining boundary owners 8. Assessor's fee 9. Verification fee</p> <p>Note: Excess Area 1. Agricultural land with an area of 100 sqm or less may not be issued TD for excess area 2. Urban land with an area of 10sqm below may not be issued with TD for excess area</p>					
<p>E. RECLASSIFICATION FROM AGRICULTURAL LAND TO NON-AGRICULTURAL LAND USES 1. Zoning certification 2. Tax clearance/receipt 3. Request of land owner</p>	<p>MO No. 7-2019 SPP Guidebook</p>	<p>Wait and needs to follow-up until the TD be approved by the Provincial Assessor</p>	<p>Assessor's Citizens' Charter</p>	<p>3 to 15 days since submission to the Prov'l. Assessor's Office</p>	<p>50.00 to be paid at the Prov'l. Treasurer</p>

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duly endorsed by Municipal Assessor 4. Assessor's fee 5. Verification fee					
<p>F. CHANGE OF LOCATION *One barangay to another barangay (taxmapped) 1. Barangay Resolution of involved barangay 2. Letter request from the property owner properly endorsed by the Municipal Assessor 3. Certification from the affected barangays concerned as to the actual location 4. Assessor's fee 5. Verification fee</p> <p>*One LGU to another LGU (Taxmapped) 1. Endorsement by the Municipal Assessor 2. SB Resolution allowing the change of property</p>	MO No. 7-2019 SPP Guidebook	Wait for the computation of the assessed value and upon instruction of the staff pay the realty tax at the Municipal Treasurer's Office	Assessor's Citizens' Charter	20 min.	

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location to another LGU					
G. PROPERTY AFFECTED BY A ROAD/CANAL 1. Current tax receipt/clearance 2. Sketch plan from duly licensed Geodetic Engineer with area indicating the road/canal for public use issued by MA/ME/MPDC/NIA per ocular inspection 3. Request of property owner properly endorsed by Municipal Assessor 4. Assessor's fee 5. Verification fee	MO No. 7-2019 SPP Guidebook	Received the revised old tax declaration	Assessor's Citizens' Charter	1 min.	
H. TITLED PROPERTY TO CONFORM WITH THE TITLE 1. Current Tax Receipt/tax clearance 2. Request of the owner with endorsement by Municipal Assessor	MO No. 7-2019 SPP Guidebook		Assessor's Citizens' Charter		

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<p>3. Authenticated copy of the title 4. If the declarant of the tax declaration does not conform with the title – Deed of Conveyance or affidavit of ownership 5. Assessor’s Fee 6. Verification Fee 7. Transfer’s fee if OCT</p>					
<p>I. RENOVATION OF BUILDINGS 1. Request for revision with endorsement by the Municipal Assessor 2. Tax clearance/current tax receipt 3. Sketch plan of the renovated building 4. Assessor’s fee 5. Verification fee</p>	<p>MO No. 7-2019 SPP Guidebook</p>		<p>Assessor’s Citizens’ Charter</p>		
<p>J. REVISION OF DEPRECIATED BUILDING/ MACHINERY 1. Tax receipt for current</p>	<p>MO No. 7-2019 SPP Guidebook</p>		<p>Assessor’s Citizens’ Charter</p>		

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<p>year/clearance 2. Request of the owner with endorsement by Municipal Assessor 3. Assessor's fee 4. Verification fee (if assessed under Section 204 no fee)</p>					
<p>K. RE-SECTIONING OF TAX MAPS 1. Approved Re-sectioned tax map 2. Tax declarations with memoranda to include Tax Declarations for building, machinery and other structures. 3. Retire the previous section</p>	<p>MO No. 7-2019 SPP Guidebook</p>		<p>Assessor's Citizens' Charter</p>		
<p>L. RECONSTRUCTION OF MISSING FIELD SHEETS 1. Certified Copy of Tax Declaration from the Municipal Assessor file 2. Sketch Map</p>	<p>MO No. 7-2019 SPP Guidebook</p>		<p>Assessor's Citizens' Charter</p>		

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3. History (free of charge)					
M. CHANGING FROM TAXABLE TO EXEMPT 1. Tax receipt/clearance 2. Request by owner duly endorsed by Municipal Assessor 3. Proof of exemption 4. Assessor's fee 5. Verification fee Note: All documents submitted must be in two (2) copies	MO No. 7-2019 SPP Guidebook		Assessor's Citizens' Charter		
TOTAL				82 minutes	P 80.00

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GOVERNMENT SERVICE: 7) REQUEST FOR THE ISSUANCE OF CERTIFICATION OF LANDHOLDING/NO LANDHOLDINGS					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Official receipt for the assessor's fee	Assessor's Citizens' Charter	Request for a certification of landholding	Assessor's Citizens' Charter	1 minute	
		Wait while the requested documents are being retrieved.		5 minutes	
		Pay the Assessor's fee to the Municipal Treasurer's Office		13 minutes	P 75.00
		Present the Official Receipt		1 minute	
		Wait		1 minute	
		Receives the certified copy		1 minute	
TOTAL				22 minutes	P 75.00

GOVERNMENT SERVICE: 8) REQUEST FOR THE ISSUANCE OF SKETCH PLAN PER APPROVED CADASTRAL SURVEY OR VICINITY MAP

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SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Official receipt for the sketch plan/vicinity map	Assessor's Citizens' Charter	Request for a sketch plan	Assessor's Citizens' Charter	1 minute	
		Wait while the requested documents are being verified.		51 minutes	
		Pay the sketch fee or VM fee to the Municipal Treasurer's Office		5 minutes	100.00 for SP 75.00 for VM
		Present the Official Receipt		1 minute	
		Wait		1 minute	
		Receives the sketch plan or vicinity map		1 minute	
TOTAL				60 minutes	P 100.00/75.00

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GOVERNMENT SERVICE: 9) REQUEST FOR THE ISSUANCE OF CERTIFICATION OF IMPROVEMENT/NO IMPROVEMENT					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Official receipt for the assessor's fee	Assessor's Citizens' Charter	Request for a certification of improvement/no improvement	Assessor's Citizens' Charter	1 minute	
		Wait while the requested documents are being retrieved.		8 minutes	
		Pay the Assessor's fee to the Municipal Treasurer's Office.		10 minutes	P 75.00
		Present the Official Receipt		1 minute	
		Wait		1 minute	
		Receives the certification requested		1 minute	
TOTAL				22 minutes	P 75.00

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GOVERNMENT SERVICE: 10) REQUEST FOR CANCELLATION OF TAX DECLARATION BECAUSE IT IS NO LONGER EXISTING AND DUE TO DESTRUCTION

SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Request form duly signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval – copies (if signed by a representative a special power of attorney is required)	MO No. 7-2019 SPP Guidebook	Request for the cancellation of tax declarations	Assessor's Citizens' Charter	1 minutes	
2. Tax Declaration subject for cancellation		Present all the requirements needed		3 minutes	
3. Current land tax official receipt		Pay the realty tax up to the current year and Assessor's fee at MTO		5 minutes	Realty tax depends upon the amount due
4. Ocular inspection of the property subject for		Wait		1 minute	

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cancellation				
5. Assessor's fee		Wait and needs to follow-up until the cancellation be approved by the Provincial Assessor		3 to 15 days since submission to the Prov'l. Assessor's Office P 75.00
6. Verification fee				50.00 to be paid at the Prov'l. Treasurer's Office
TOTAL			10 minutes	P 125.00

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GOVERNMENT SERVICE: 11) REQUEST FOR CANCELLATION OF TAX DECLARATION DUE TO COURT DECISION					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Request form duly signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval – copies (if signed by a representative a special power of attorney is required)	MO No. 7-2019 SPP Guidebook	Request for the cancellation of tax declarations due to court decision.	Assessor's Citizens' Charter	1 minutes	
2. Tax Declaration subject for cancellation		Present all the requirements needed		3 minutes	
3. Current land tax official receipt paid at the Municipal Treasurer's Office		Pay the realty tax up to the current year and Assessor's fee at MTO		5 minutes	Realty tax depends upon the amount due

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4. Writ of execution duly registered from ROD (2 copies)		Wait		1 minute	
5. Finality of Judgment duly registered from ROD (2 copies)		Wait and needs to follow-up until the cancellation be approved by the Provincial Assessor		3 to 15 days since submission to the Prov'l. Assessor's Office	
6. Court Decision duly registered from ROD (2 copies)					
7. Assessor's Fee					P 75.00
8. Verification Fee					50.00 to be paid at the Prov'l. Treasurer's Office
			TOTAL	10 minutes	P 125.00

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GOVERNMENT SERVICE: 12) REQUEST FOR CANCELLATION OF TAX DECLARATION DUE TO DUPLICATIONS					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
Same Declared Owner 1. Request form duly signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval – copies (if signed by a representative a special power of attorney is required)	MO No. 7-2019 SPP Guidebook	Request for the cancellation of tax declarations due to duplications	Assessor's Citizens' Charter	1 minutes	
2. Ocular inspection of the property subject for cancellation 3. Tax Declaration subject for cancellation 4. Current land tax official receipt		Present all the requirements needed		3 minutes	

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5. Assessor's Fee 6. Verification Fee					
Different Owners: 1. Request form duly signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval – copies (if signed by a representative a special power of attorney is required)		Pay the realty tax up to the current year and Assessor's fee at MTO		5 minutes	P 75.00 Realty tax depends upon the amount due
2. Ocular inspection of the property subject for cancellation 3. Tax Declaration subject for cancellation 4. Current land tax official receipt 5. Affidavit of Waiver 6. Assessor's Fee 7. Verification Fee		Wait		1 minute	

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<p>Subdivided lot with tax declaration but the mother lot is not cancelled:</p> <ol style="list-style-type: none"> 1. Request form duly signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval – copies (if signed by a representative a special power of attorney is required) 2. Ocular inspection of the property subject for cancellation 3. Tax Declaration subject for cancellation 4. Assessor's Fee 5. Verification Fee <p>Note: All documents must be submitted in two (2) copies</p>		<p>Wait and needs to follow-up until the cancellation be approved by the Provincial Assessor</p>		<p>3 to 15 days since submission to the Prov'l. Assessor's Office</p>	<p>50.00 to be paid at the Prov'l. Treasurer's Office</p>
				TOTAL	10 minutes
					P 125.00

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GOVERNMENT SERVICE: 13) REQUEST FOR SUBDIVISION/CONSOLIDATION OF TITLED PROPERTIES					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies	MO No. 7-2019 SPP Guidebook	Request for the subdivisions/ consolidation of lots	Assessor's Citizens' Charter	4 min.	
2. Approved subdivision plan (2 copies) 3. Deed of Conveyance duly registered at the Registry of Deeds (2 copies)		Present all the requirements needed		10 min.	
4. Authenticated copy of the title – 2 copies 5. Tax Declaration of the		Pay the assessor's fee at the Municipal Treasurer's Office		5 min.	P 75.00

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mother lot					
6. Current land tax receipt		Present the OR to the staff and after presenting is the waiting time		20 min.	
7. Assessor's Fee		Wait		1 min.	
8. Verification Fee		Wait and needs to follow-up until the TD be approved by the Provincial Assessor		3 to 15 days since submission to the Prov'l. Assessor's Office	50.00 to be paid at the Prov'l. Treasurer's Office
9. Transfer fee for OCT transactions					½ of 1% the market value of the land
TOTAL				40 minutes	P 125.00

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GOVERNMENT SERVICE: 14) REQUEST FOR SUBDIVISION/CONSOLIDATION OF UNTITLED PROPERTIES					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies	MO No. 7-2019 SPP Guidebook	Request for the subdivisions/ consolidation of lots	Assessor's Citizens' Charter	4 min.	
2. Approved subdivision plan (2 copies) 3. Deed of Conveyance duly registered at the Registry of Deeds (2 copies)		Present all the requirements needed		10 min.	
4. Tax Declaration of the mother lot		Pay the assessor's fee at the Municipal Treasurer's Office		5 min.	P 75.00

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5. Current land tax receipt		Present the OR to the staff and after presenting is the waiting time		20 min.	Realty Tax depends upon the amount due
6. Assessor's Fee		Wait		1 min.	P 75.00
7. Verification Fee		Wait and needs to follow-up until the TD be approved by the Provincial Assessor		3 to 15 days since submission to the Prov'l. Assessor's Office	50.00 to be paid at the Prov'l. Treasurer's Office
TOTAL				40 minutes	P 125.00

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GOVERNMENT SERVICE: 15) REQUEST FOR SUBDIVISION/CONSOLIDATION OF PROPERTY UNDER CARP/OLT/CLOA					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies 2. Approved subdivision plan (2 copies)	MO No. 7-2019 SPP Guidebook	Request for the subdivisions/consolidation of lots	Assessor's Citizens' Charter	4 min.	
3. Certification from MARO/PARO as to beneficiary 4. Authenticated copy of the title – 2 copies 5. Tax Declaration of the mother lot		Present all the requirements needed		10 min.	

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6. Current land tax receipt		Pay the verification fee at the Municipal Treasurer's Office		5 min.	75.00
7. Assessor's fee		Present the OR to the staff and after presenting is the waiting time		20 min.	
8. Verification fee		Wait		1 min.	
9. Transfer's fee (OCT only)		Wait and needs to follow-up until the TD be approved by the Provincial Assessor		3 to 15 days since submission to the Prov'l. Assessor's Office	50.00 to be paid at the Prov'l. Treasurer's Office
			TOTAL	40 minutes	P 125.00

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GOVERNMENT SERVICE: 16)					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
1. Request form signed by the owner or his/her representative duly endorsed by the Municipal Assessor to the Provincial Assessor for approval if signed by a representative a special power of attorney is required – 2 copies	MO No. 7-2019 SPP Guidebook	Request for the subdivisions/ consolidation of lots with P468	Assessor's Citizens' Charter	4 min.	
2. Approved subdivision plan (2 copies) 3. Deed of Conveyance duly registered at the Registry of Deeds (2 copies)		Present all the requirements needed		10 min.	
4. Certification from CENRO, DENR as to A & D but within the watershed and reserve area		Pay the assessor's fee at the Municipal Treasurer's Office		5 min.	75.00

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5. Tax Declaration of the mother lot		Present the OR to the staff and after presenting is the waiting time		20 min.	
6. Current land tax receipt		Wait		1 min.	
7. Assessor's fee		Wait and needs to follow-up until the TD be approved by the Provincial Assessor		3 to 15 days since submission to the Prov'l. Assessor's Office	50.00 to be paid at the Prov'l. Treasurer's Office
			TOTAL	40 minutes	P 125.00

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GOVERNMENT SERVICE: 17) REQUEST FOR TIE-UP					
SERVICE INFORMATION					
LIST OF REQUIREMENTS		LIST OF STEPS AND PROCEDURES		Total Processing Time	Total Fees to be Paid
Requirement	Legal Basis	Client Steps/Procedures as indicated in the Citizen's Charter	Legal Basis		
A. WRONG TIE-UP (TITLED PROPERTY) 1. Current tax receipt of the old/previous TD or tax clearance. 2. Request of land owner endorsing the correct tax declaration, cancel the current erroneous TD and recall the tie up TD duly endorsed by the Municipal Assessor	MO No. 7-2019 SPP Guidebook	Request for tie-up	Assessor's Citizens' Charter	4 min.	
3. Deed of Conveyance 4. Assessor's fee 5. Verification fee		Present all the requirements needed		10 min.	

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<p>B. ADDITIONAL TIE-UP (UNTITLED PROPERTY)</p> <ol style="list-style-type: none"> 1. Current tax receipt of the old/previous TD/ Clearance 2. Request of land owner endorsing the correct tax declaration for additional tie-up endorsed by Municipal Assessor 3. Affidavit of waiver from the previous owner/ Deed of Conveyance 4. Sketch plan from the DENR 5. Assessor's fee 6. Verification fee 		<p>Pay the assessor's fee at the Municipal Treasurer's Office</p>		<p>5 min.</p>	<p>P 75.00</p>
<p>C. NEW TIE-UP (TITLED PROPERTY)</p> <ol style="list-style-type: none"> 1. Current tax receipt of the old/previous TD/ Clearance 2. Request of land owner duly endorsed by Municipal Assessor 		<p>Present the OR to the staff and after presenting is the waiting time</p>		<p>20 min.</p>	

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3. Assessor's fee 4. Verification fee 5. Transfer's fee if OCT					
D. NEW TIE-UP (UNTITLED PROPERTY) 1. Tax clearance/receipt 2. Tax Declaration 3. Request from the property owner duly endorsed by Municipal Assessor 4. Affidavit of waiver of the claimant/ administrator/owner		Wait		1 min.	
5. Affidavit of adjoining owners 6. A & D certification from DENR original copy 7. Assessor's fee 8. Verification fee Note: All documents submitted must be in two (2) copies		Wait and needs to follow-up until the TD be approved by the Provincial Assessor		3 to 15 days since submission to the Prov'l. Assessor's Office	50.00 to be paid at the Prov'l. Treasurer's Office
TOTAL				40 minutes	P 125.00