



MANDATE

Assess and appraise real properties in the City of Baguio in accordance with the Local Government Code of 1991 and other laws and policies.

VISION

Our vision is to be a Model Assessor's Office with a reputation for delivering impartial, accurate and reliable assessments through a committed and empowered workforce employing technologically innovative processes.

MISSION

Accurately identify, list and value all real properties in an effort to achieve uniformity, fairness and equity in assessment.

SERVICE PLEDGE

We commit to:

1. Continuously serve our clients with honesty and integrity
2. Ensure the delivery of excellent public service



City Government of Baguio
ASSESSOR'S OFFICE

SERVICE: NEW ASSESSMENT OF LAND

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS
1	Fills-out request slip	Evaluates documents submitted	5 mins	Receiving Personnel	NONE	1 Copy of order of award from DENR
2	Submits requirements	Plots property to determine appropriate transaction type	15 mins	TMD Personnel		2 Certification from DENR that the Patent issued is in order
		Enters the transaction in the system and numbers the request slip. Issues claim stub with JO Number to the client	5 mins	Admin Personnel		3 Approved survey plan or BL Form No. V-37
		Plots property in Tax Map, encodes PIN and other details in the e-FAAS. Assigns market value based on the Schedule of Market Values. Reviews e-FAAS and endorses for approval.	6 working days	TMD Personnel		4 If land is covered by an existing Tax Declaration in the name of a private person: Transfer of rights from DENR, Waiver of Rights, or City Council Resolution for the re-allocation (if situated in Workingmen's Village) and Certificate of Non-delinquency
		Re-examines documents and encodes remaining details in e-FAAS		Appraisal and Assessment Division Personnel		
		Reviews e-FAAS and endorses for approval if found acceptable		Chief, Appraisal & Assessment Division		
		Approves or rejects request		City Assessor/Asst. City Assessor		
Receives documents and prints Notice of Assessment and Owner's Copy of Tax Declaration	Records and Statistics Division					
3	Claims tax declaration and Notice of Assessment	Issues copy of TD and Notice of Assessment to Property owner	5 mins	Records and Statistics Division		
		Delivers/Mails copy of TD and Notice of Assessment (For unclaimed TD NOA)	Every 1st and 3rd Friday/Mo.	Admin Personnel		



City Government of Baguio

ASSESSOR'S OFFICE

SERVICE: NEW ASSESSMENT OF BUILDING

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS		
1	Fills-out request slip	Evaluates documents and forwards request to the Appraisal and Assessment Division for review	5 mins	Receiving Personnel		With building permit:		
						1	Copy of approved building permit, building plan and/or certificate of completion (Occupancy Permit), Floor Plan	
2	Submits requirements	Inspects, measures and takes pictures of the building	2 hours	Appraisal and Assessment Division Personnel	NONE	2	Barangay Certification stating the following:	
						a.) Owner of the house		
						b.) Address of the house		
		c.) Year when the house was occupied/completed						
		3	Pictures of the building					
		4	Photocopy of valid Gov't ID/Cedula					
		5	Authorization letter and valid government ID of representative, if requested by a representative.					
		Without Building Permit:						
		1	Barangay Certification stating the following:					
		a.) Owner of the house						
b.) Address of the house								
c.) Year when the house was occupied/completed								
2	Pictures of the building							
3	Photocopy of valid Gov't ID/Cedula							
4	Sworn Statement of True and Current Fair Market Value							
5	Authorization letter and valid government ID of representative, if requested by a representative.							
3	Claims tax declaration and Notice of Assessment	Submits papers for numbering if request is valid	5 mins	-do-				
		Enters the transaction in the system and numbers the job order	5 mins	Admin Personnel				
		Plots the property and encodes the PIN of the building	6 working days	Tax Mapping Division				
		Draws, computes and encodes the building details		Appraisal and Assessment Division Personnel				
		Reviews and Submits E-FAAS for approval if found applicable		Chief, Appraisal & Assessment Division				
		Approves/ rejects request		City Assessor/Asst. City Assessor				
		Receives and Prints ARP and Notice of Assessments		Records Division				
		Issues copy of TD and Notice of Assessment to Property owner		Records Division				
		Delivers/Mails copy of TD and Notice of Assessment (For unclaimed TD NOA)		5 mins				
				Every 1st and 3rd Friday/Mo.		Admin Personnel		



City Government of Baguio

ASSESSOR'S OFFICE

SERVICE: NEW ASSESSMENT OF MACHINERY

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS
1	Fills-out request slip	Evaluates documents and forwards request to the Appraisal and Assessment Division for review	5 mins	Receiving Personnel	NONE	<p>With Mechanical Permit: (a. Mechanical Permit and b. Certificate of Operation from CBAO)</p>
2	Waits for schedule; accompanies Appraiser during inspection of Machinery	Verifies request and inspects the machinery	2 hours	Appraisal and Assessment Division Personnel		<p>Without Mechanical Permit: Sworn statement or list of machineries duly certified or notarized, Purchase Receipt</p>
3	Receives claim stub	Submits papers for numbering if request is valid	14 working days	-do-		<p>Barangay Certificate stating the following:</p> <p>Owner of machinery or business Owner of building where machinery is located</p> <p>Date of Operation</p>
		Enters the transaction in the system and numbers the job order		Admin Personnel		
		Plots the property and encodes the PIN of the property where the machine is installed		TMD personnel		
		Encodes the machine details		Appraisal and Assessment Division Personnel		
		Approves/ rejects request		City Assessor/Asst. City Assessor		
4	Claims tax declaration and Notice of Assessment	Receives and Prints ARP and Notice of Assessments	5 mins	Records and Statistics Division	<p>1</p> <p>2</p> <p>3</p> <p>4</p>	
		Delivers/Mails copy of TD and Notice of Assessment(For unclaimed TD NOA)	Every 1st and 3rd Friday/Mo.	Admin Personnel	<p>4</p> <p>Authorization letter and valid government ID of representative, if requested by a representative.</p>	



City Government of Baguio

ASSESSOR'S OFFICE

SERVICE: CANCELLATION OF ASSESSMENT

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS
1	Fills-out request slip	a. With no inspection: Issues claim stub indicating Job Order Number b. With Inspection: Issues stub indicating personnel contact number and date of inspection	5 mins	Admin Personnel		1 Certification from: 1. Fire Department-if destruction is due to fire 2. CBAO-if demolished 3.CDRRMO-if due to calamity 4.Barangay Certificate-for any other reason 5. CTO-Certification of Business Retirement (machinery)
2	Submits document for evaluation	Inspects the building	Without Inspection - 6 working days	Appraisal and Assessment Division Personnel		
		-Reviews the assessment records -Submits the transaction for approval or rejection		Appraisal and Assessment Division Personnel		
3	Receives tax declaration and Notice of Cancellation	Approves or rejects request	With Inspection - 14 working days	City Assessor/Asst. City Assessor		2 Certificate of Non-delinquency
		Issues copy of TD and Notice of Assessment to Property owner		5 mins		
		Delivers/Mails copy of TD and Notice of Assessment(For unclaimed TD NOA)	Every 1st and 3rd Friday/Mo.	Admin Personnel		

SERVICE: TRANSFER OF PROPERTY

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS
1	Fills-out request slip	Evaluates documents and forwards request for numbering	5 mins	Receiving Personnel	NONE	1 Certified true copy of title (if titled property)
2	Submits document for evaluation	Issues claim stub indicating Job Order Number	5 mins	Admin Personnel		2 Deed of conveyance: Deed of Sale / Deed of Donation / Extra Judicial Settlement / Court Order / Sheriff Final Certificate of Sale
3	Identifies location of the property if necessary	Updates details in the Tax Map/ Tax Rolls	Without Inspection: 6 working days With Inspection: 14 working days from date of inspection	Tax Mapping Division		3 Certificate Authorizing Registration (BIR-CAR)
		Encodes and submits E-FAAS for approval if acceptable		Appraisal and Assessment Division Personnel		4 Transfer tax receipt
		Approves/rejects request		City Assessor/Asst. City Assessor		5 Certificate of Non-delinquency
4	Claims tax declaration and Notice of Assessment	Issues copy of TD and Notice of Assessment to Property owner	5 mins	Records Division		6 Subdivision Plan, if transfer of portion of land only.
		Delivers/Mails copy of TD and Notice of Assessment(For unclaimed TD NOA)	Every 1st and 3rd Friday/Mo.	Admin Personnel		7 Other documentary attachments that may be needed
						8 Authorization letter and valid government ID of representative, if requested by a representative.



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ASSESSOR'S OFFICE

SERVICE: CONSOLIDATION OF LAND

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS
1	Fills-out request slip	Evaluates documents and forwards request for numbering	5 mins	Receiving Personnel	NONE	1 Certified True Copy of Title (if titled)
2	Submits document for evaluation	Issues claim stub indicating Job Order Number	5 mins	Admin Personnel		2 Approved Consolidation plan
		Plots/Consolidates several parcels into 1 parcel on Tax Map.	6 working days	Tax Mapping Division		3 Certificate of Non-delinquency
		Encodes and Reviews PIN and other details in the e-FAAS		Appraisal and Assessment Division Personnel		
		Approves/rejects request		City Assessor/Asst. City Assessor		
3	Claims tax declaration and Notice of Assessment	Issues copy of TD and Notice of Assessment to Property owner	5 mins	Records Division Personnel		
		Delivers/Mails copy of TD and Notice of Assessment (For unclaimed TD NOA)	Every 1st and 3rd Friday/Mo.	Admin Personnel		

SERVICE: SUBDIVISION OF LAND

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS
1	Fills-out request slip	Evaluates documents and forwards request for numbering	5 mins	Receiving Personnel	NONE	1 Certified True Copy of Title (if titled)
2	Submits document for evaluation	Issues claim stub indicating Job Order Number	5 mins	Admin Personnel		2 Approved Subdivision Plan
		Plots Subdivision Plan in Tax Mapping	7 working days for a maximum of 10 lots and additional one (1) day for every additional 10 lots	Tax Mapping Division Personnel, Appraisal and Assessment Division Personnel		3 Certificate of Non-delinquency
		Encodes PIN and other details in the e-FAAS		City Assessor/Asst. City Assessor		
		Reviews e-FAAS and endorses for approval				
	Approves/rejects request					
3	Claims tax declaration and Notice of Assessment	Issues copy of TD and Notice of Assessment to Property owner	5 mins	Records Division Personnel		
		Delivers/Mails copy of TD and Notice of Assessment (For unclaimed TD NOA)	Every 1st and 3rd Friday/Mo.	Admin Personnel		



City Government of Baguio
ASSESSOR'S OFFICE

SERVICE: REASSESSMENT OF LAND/BUILDING/MACHINERY

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSONS IN CHARGE	FEES	REQUIREMENTS
1	Fills-out request slip	Evaluates documents and forwards request for numbering	5 mins	Receiving Personnel	NONE	1 Supporting documents that may vary based deemed necessary
2	Submits document for evaluation	With no inspection: Issues claim stub indicating Job Order Number With Inspection: Issues stub indicating personnel contact number and date of inspection	Without inspection: 6 working days With inspection and recomputation: 14 working days from inspection	Admin Personnel		2 Pictures (for building and machinery)
		Inspects the building		Appraisal and Assessment Division Personnel		
		-Reviews the assessment records -Submits the transaction for approval or rejection		Appraisal and Assessment Division Personnel		
		Approves or rejects request		City Assessor/Asst. City Assessor		
3	Claims tax declaration and Notice of Assessment	Receives and Prints ARP and Notice of Assessments	5 mins	Records Division		
		Delivers/Mails copy of TD and Notice of Assessment(For unclaimed TD NOA)	Every 1st and 3rd Friday/Mo.	Admin Personnel		



City Government of Baguio

ASSESSOR'S OFFICE

SERVICE: ISSUANCE OF CERTIFICATIONS

STEPS	CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY (Under Normal Circumstances)	PERSON/S IN CHARGE	FEES	REQUIREMENTS
TAX DECLARATION TAX MAP COPY NON-PROPERTY						
1	Fills-out request slip	Receives requests	10 mins	Records Division Personnel	P50.00/ Certified Document + Documentary Stamp/ page	1 Official Receipt
2	Submits requirement	Searches for record on data base				2 Documentary Stamp
		Prints, initials, signs, affixes official seal and documentary stamps at the Certificate				3 Photocopy of valid ID(for bank agent) or authorization (if presenter is not the owner)
		Releases documents				
LIST OF PROPERTY HOLDINGS CERTIFICATE OF ASSESSMENT NO-IMPROVEMENT						
1	Fills-out request slip	Receives requests	3 working days	Records Division Personnel	P50.00/ Certified Document + Documentary Stamp/ page	1 Official Receipt
2	Submits requirement	Searches for record on data base				2 Documentary Stamp
		Prints, initials, signs, affixes official seal and documentary stamps at the Certificate				3 Photocopy of valid ID(for bank agent) or authorization (if presenter is not the owner)
		Releases documents and TDs				
HISTORY OF REAL PROPERTY						
1	Fills-out request slip	Receives requests	5 working days	Records Division Personnel	P100.00 and P50.00/ Certified Document + Documentary Stamp/ page	1 Official Receipt
2	Submits requirement	Searches for record on data base, real assessment record books				2 Documentary Stamp
		Prints, initials, signs, affixes official seal and documentary stamps at the Certificate				3 Photocopy of valid ID(for bank agent) or authorization (if presenter is not the owner)
		Releases documents and TDs				
ANNOTATION AND CANCELLATION OF ENCUMBRANCES						
1	Fills-out request slip	Receives requests	5 working days	Records Division Personnel	P100.00 and P50.00/ Certified Document + Documentary Stamp/ page	1 Document/Deed duly registered with the Register of Deeds (RoD)
2	Submits requirement	Searches for record on data base, real assessment record books				2 Official Receipt
		Prints, initials, signs, affixes official seal and documentary stamps at the Certificate				3 Documentary Stamp
		Releases annotated tax declarations				