

### Assessor's Office



The Municipal Assessor's Office is in charge in the discovery, classification, appraisal, assessment and valuation of real properties which shall be used as the basis for taxation. We discharge our functions based on the policies and procedures embodied in RA 7160 otherwise known as the Local Government Code of 1991, Manual on Real Property Appraisal and Assessment Operations issued by the Bureau of Local Government Finance (BLGF) Memos from the Provincial assessor and the Municipal Revenue Code.

Our task is not limited only on appraisal and assessment of real properties. We also educate our constituents on the merits of a rational and responsive property appraisal and assessment system through meetings in barangays and information campaign in public schools for them to know the importance of the revenues derived from real property tax.

This strategy will not only improve camaraderie between and among local government officers but will open all channels of communication for all local residents especially the taxpayers. Thus, coordination and cooperation of all people is further achieved.

## **Municipal Assessor**

Written by Ellen Lirio -

---

Real property tax contributes to the development of our municipality. The taxes collected are classified into two categories, namely, the Basic and the Special Education Fund (SEF) and are divided equitably, as follows:

### **BASIC**

- Thirty five percent goes to the Province
- Forty percent goes to the Municipality
- Twenty five percent goes to the barangay where the property is located

### **SPECIAL EDUCATIONAL FUND (SEF)**

- Fifty percent for the provincial school board
- Fifty percent for the municipal school board

### **Vision**

The Municipal Assessor's Office of Kalayaan, 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**

## **Municipal Assessor**

Written by Ellen Lirio -

---

- Provision of a reasonable appraisal of real property towards fair and realistic valuation and assessment.
- Enhancement of Real Property Tax Information System (RPTIS) 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.

### **Duties & Responsibilities**

- Establish a systematic method of assessment in accordance with the rules and regulations issued by the Secretary of Finance thru the Bureau of Local Government Finance;
- Install and maintain a real property identification system in conformity with the standards prescribed by the Secretary of Finance;
- Undertake a general revision of real property assessments every three (3) years;
- Make frequent physical surveys to check and determine whether all real properties within the locality are properly listed in the assessment rolls;
- Appraise all real properties in accordance with the approved Schedule of Fair Market Value pursuant to RA 7160, and conduct frequent ocular inspections to determine if all properties are properly assessed;
- Prepare FAAS's and issue TD's for all newly discovered properties and transactions involving transfers of ownerships, subdivisions and/or consolidations of land as well as other transactions involving assessment of real properties;
- Apply the appropriate assessment levels prescribed by the Sangguniang Panlalawigan;
- Cancel assessment in case of duplication of assessment on one property, subject however to the conformity of the assessee;
- Declare and assess the property in the name of the defaulting owner, if known, or against an unknown owner;
- Summon the owners of the properties and administer oaths to obtain information on which to base the market value of any real property;
- Sits as chairman of Provincial Appraisal Sub-Committee;
- Act as one of the Commissioners whenever appointed by any Court resolving cases on property valuation;
- Attend all sessions of the Central and Local Board of Assessment Appeals as may be required by the Board;
- Issue upon request of the property owner certificates pertaining to, or certified copies of, the assessment records relative to its assessment, after presentation of the official receipt evidencing full payment of realty tax for the current year and upon payment of a service charge;

## **Municipal Assessor**

Written by Ellen Lirio -

---

- Act on queries raised by the property owner and other persons regarding Real Property Tax Administration;
- Conduct Tax Information and Education Campaign
- Conduct ocular inspections to the Land which have a transaction such re-classification, subdivision, consolidation, transfer & others
- Conduct inspection and Measurement to the improvement such as houses, factory Building and Machineries for appraisal of it's Market Value.
- Supervise the preparation of Field Inspection Report for Land and Field Appraisal Assessment Sheet for building making a recommendation to the Municipal Assessor as a basis for Real Property Assessment.
- Assist the client in locating the properties in the Tax Map
- Update the Tax map due to different revisions by canceling existing pin & assigning new pin for it.
- Assist taxpayers for them to easily get the computation of real property tax from treasurer's office.
- Review and record documents submitted by the Property owner for transfer of real property ownership.
- Assist Taxpayer to locate new assessment for paying their taxes.
- Prepare documents of transfer of real property ownership and documentation of letters and reports submitted to local and Provincial transmittal of all reports for submission to the Provincial Assessor's Office.
- In charge in the safekeeping of all records.
- In charge in the systematic recording of all certifications issued.
- Release thru mail or messenger or other means of dispatching all outgoing communications and records.
- Search and retrieve Tax Declarations, Certificate of Non-Improvement, with Improvement, Land Holdings, No Property and printing of same
- Encoding of the Municipal and Provincial transactions such as transfer of ownership., subdivision, consolidation and other transactions related to land, building and machineries including printing of FAAS's and TD's
- Assisting in tracing back records of properties for paying taxes.
- Creates reports to the Provincial Assessor's Office for updates of their records

**Contact Number/s:**

# Municipal Assessor

Written by Ellen Lirio -

---