



FOR : **HON. VICTOR MA. REGIS N. SOTTO**  
City Mayor

**ATTY. JERONIMO U. MANZANERO**  
City Administrator

**MS. ELVIRA R. FLORES, MNSA, CESE**  
City Human Revenue Development Officer

THRU : **hradmin.pasiglu@gmail.com**

FROM : The City Assessors Office

RE : Updated Citizen's Charter

DATE : February 15, 2024

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We respectfully submit our updated Citizen's Charter in English and Filipino version.

For your kind consideration.

**ROBERT D. MINA**  
City Assessor  
REA License No. 005632

c.c.: Records  
File



**I. Request for Assessment/Re-assessment of Buildings, Other improvements and Machineries.**

Upon request of real property owners or endorsement from the City Treasurer's Office, transmittal from the Building Official of Certificate of Occupancy or new discoveries of undeclared improvements, the City Assessors Office assess buildings, other improvements and machineries and issues the corresponding computer-generated Tax Declarations with linkage to the Real Property Tax Division.

<b>Office or Division</b>	Office of the City Assessor / Property Appraisal Division
<b>Classification</b>	Highly Technical (Work requires training and professional license as a Real Property Appraiser)
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	1. Real Property Owners or their authorized representative 2. Awardees of government housing project 3. Tenants with written authorization from landowners to construct their improvement on leased property 4. Persons who were given written authorization by lot owners to build improvement on their lots

<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
1. Request for assessment/re-assessment of building and other improvement	Letter from requesting party
2. Photocopy of Building Permit	Office of Building Official
3. Photocopy of Certificate of Occupancy	Office of Building Official
4. Photocopy of Certificate of Completion	Office of Building Official
5. Blueprint of Building Plan, one (1) set	Building owner
6. If the applicant is not the lot owner: 6.1 For leased properties – lease contract with provision wherein the lessee is authorized to construct improvements in the leased property  6.2 For government housing projects, Certificate of award or authorization from the housing association  6.3 For persons authorized to construct – Certificate authorizing person to construct their house or other improvements	Lessor  Housing agency like NHA or the City Government Housing Association like NAPICO Homeowner's Association  Lot owner
7. In case of authorized representative of real property owners: 7.1 Authorization from owner 7.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF (passport) and COMELEC
8. For assessment of machineries – List of Machineries with date and cost of acquisition	Owner



**(continuation) - I. Request for Assessment/Re-assessment of Buildings, Other Improvements and Machineries)**

CLIENT STEPS	LGU ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Assessment / Re-assessment	Receive request and inform taxpayers of the requirements	None	15 minutes	Records Division – Assessment Clerk
2. Schedule ocular inspection	1. Conduct ocular inspection, take notes of the type of construction and assess the buildings or other improvements  2. Prepare Field Appraisal & Assessment Sheet (FAAS)  3. Review and recommend approval or disapproval of FAAS  4. Approved FAAS  5. Record approved FAAS  6. Encode and print Tax Declaration  7. Check and sign Tax Declaration  8. Review and recommend approval or disapproval of Tax Declaration  9. Approve Tax Declaration	None	One (1) to Seven (7) days upon confirmation of agreed date of inspection  One (1) to five (5) days  One (1) day  One (1) day  One (1) day  One (1) day  One (1) day  One (1) day  One (1) day	Local Assessment Operation Officer (LAOO) Appraisal Division  LAOO  Assistant City Assessor  City Assessor  LAOO Records Division  Computer Operator  LAOO  Assistant City Assessor  City Assessor
3. Receive approved Tax Declaration	Release approved Tax Declaration	None	15 minutes	Authorized Personnel-Records Division
<b>TOTAL</b>			<b>Seven (7) to Twenty (20) working days</b>	

Note: In cases of Condominium Buildings with hundreds of units and Housing Associations with dozens of members, the twenty (20) working days processing time can be extended to a reasonable time.



**II. Request for Transfer of Tax Declarations of lands, buildings and other improvements and machineries or Segregation, Consolidation, Con-segregation and other similar transactions.**

Upon request of real property owners or their authorized representatives, the City Assessors Office transfer the tax declarations of land, building and other improvements and machineries to new owners and issues computer-generated tax declarations.

<b>Office or Division</b>	Office of the City Assessor / Assessment Records Division
<b>Classification</b>	Highly Technical (Work requires technical training)
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	1. Real Property Owners or their authorized representative 2. National or Local Government Unit 3. Banks or Financial Institutions

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. New title	1. Owner
2. Previous tax declaration	2. Previous owner
3. Transfer documents used (Deed of Absolute Sale, Deed of Donation, Deed of Assignment, Extra Judicial Settlement, Court Decision, etc.)  Approved plan and technical description in case of segregation, consolidation or con-segregation	3. Owner
4. Real Property Tax Clearance	4. City Treasurer's Office
5. Transfer Tax Receipt (validated)	5. City Treasurer's Office
6. Certificate Authorizing Registration (CAR)	6. Bureau of Internal Revenue (BIR)
7. Government issued I.D. or employer's I.D. of Presentor	7. Government agency
8. In case of authorized representative of real property owners: 8.1 Authorization from owner 8.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF (passport) and COMELEC



**(continuation) – II. Transfer of tax declarations of lands, buildings and other improvements and machineries)**

CLIENT STEPS	LGU ACTION	FEEES TO BE PAID (PhP)	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transfer of tax declaration and submit requirements	Receive and review required documents. Issue Tax Order of Payment for processing fee		30 minutes	Assessment Clerk – Records Division
2. Pay processing fee	1. Receive processing fee 2. Prepare FAAS 3. Approve FAAS 4. Record and assign new tax declaration number 5. Encode and print computer generated Tax Declaration 6. Stamp new tax declaration 7. Approve new Tax Declaration 8. Cancel previous Tax Declaration	Residential.....100.00 Commercial....300.00 Industrial.....400.00 Special Class...100.00 Residential Condo.....200.00 Commercial Condo.....400.00	One (1) hour One (1) day One (1) day One (1) day One (1) day One (1) day One (1) day One (1) day	Assessment Clerk LAOO - Records Div. City Assessor or Asst. City Assessor Assessment Clerk - Records Division Computer Operator Assessment Clerk - Records Division City Assessor or Asst. City Assessor Assessment Clerk - Records Division
3. Receive new Tax Declaration	Release approved Tax Declaration		15 minutes	Authorized Personnel – Records Division
<b>TOTAL</b>			<b>Seven (7) to Twenty (20) working days</b>	



### III. Request for Cancellation of Assessment of Real Properties

Upon request of real property owners or their authorized representatives, buildings and other improvements that are no longer existing or demolished and machineries that were dismantled can be cancelled in the Assessment Roll by the City Assessors Office upon verification of demolition permit or related documents and ocular inspection.

<b>Office or Division</b>	Office of the City Assessor / Assessment Appraisal Division
<b>Classification</b>	Highly Technical (Work requires technical training)
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	Real Property Owners or their authorized representatives

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. Demolition Permit	1. Office of Building Official
2. In case of fire, Fire Incident Report	2. Bureau of Fire Protection
3. In case of typhoon damage, Barangay Certificate	3. Barangay Chairman
4. Letter request to cancel subject building and other improvement or machineries, as the case maybe	4. Owner
5. Updated real property tax payment	5. Owner
6. In case of authorized representative of real Property owners: 6.1 Authorization from owner 6.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF, (passport) and COMELEC.

<b>CLIENT STEPS</b>	<b>LGU ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for Cancellation and submit requirements	Receive request, assigned to Appraisal Division for Verification and ocular inspection	None	15 minutes	Assessment Clerk-Records Division
2. Schedule ocular inspection	Conduct ocular inspection, submit Report of Inspection and Notice of Cancellation.	None	Seven (7) to Twenty (20) working days upon completion of requirements	LAOO Appraisal Division
3. Receive copy of Notice of Cancellation	Approves Notice of Cancellation and release to owner	None	15 minutes	City Assessor/Records Division
<b>TOTAL</b>		<b>Seven (7) to twenty (20) working days</b>		



**IV. Request for re-classification of real property (Residential, Commercial or Industrial)**

Upon request of real property owner or their authorized representative, land and buildings may be re-classified to Residential, Commercial or Industrial based on actual use upon verification and actual inspection by the City Assessors Office.

<b>Office or Division</b>	Office of the City Assessor / Assessment Appraisal Division
<b>Classification</b>	Highly Technical (Work requires technical training)
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	Real Property Owners or their authorized representative

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. Letter request for re-classification	Owner
2. Photos showing the actual use of the property	Owner
3. Updated real property tax payment	Owner
4. For cooperatives, registration from Cooperative Development Authority	Cooperative Development Authority
5. SEC registration, for non-stock, non-profit religious or charitable organization	Securities and Exchange Commission (SEC)
6. For educational institution, DECS registration	Department of Education, Culture and Sports (DECS)
7. In case of authorized representative of real property owners: 7.1 Authorization from owner 7.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF, (passport) and COMELEC

<b>CLIENT STEPS</b>	<b>LGU ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for re-classification and submit requirements	Receive request, assigned to Appraisal Division for verification and ocular inspection	None	15 minutes	Assessment Clerk Records Division
2. Schedule ocular inspection	Conduct ocular inspection, prepare Assessors Field Sheet (FS), approves FS, encode new Tax Declaration (TD) and approve New TD	None	Seven (7) to Twenty (20) working days upon completion of requirements	Authorized Personnel- Appraisal/ Taxmapping/ Division/Computer Operator City Assessor
3. Receive copy of new tax declaration	Release new TD to real property owner	None	15 minutes	Records Division
<b>TOTAL</b>			<b>Seven (7) to twenty (20) working days</b>	



**V. Request for computer-generated Certified True Copy (CTC) of Tax Declaration (TD) for BIR purposes and/or Certificate of Latest Tax Declaration (CLTD).**

Upon the request of real property owners, or their authorized representatives or heirs in case of Extra-Judicial Settlement, the City Assessors Office issues computer-generated CTC of TDs for BIR purposes and CLTD.

<b>Office or Division</b>	Office of the City Assessor / Computer Section
<b>Classification</b>	Simple
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	1. Real Property Owners or their authorized representative 2. Heirs, in case of Extra Judicial Settlement 3. Government agencies

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. Request for CTC of TD or CLTD	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office
3. In case of authorized representative of real property owners: 3.1 Authorization from owner 3.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF (passport) and COMELEC

<b>CLIENT STEPS</b>	<b>LGU ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for CTC of TD and/or CLTD	Receive request and issue Order of Payment	P 100 per copy	15 minutes	Authorized Personnel - Computer Section
2. Pay and submit Official Receipt (OR) of processing fee	Receive OR and process request. Print CTC of TD and/or CLTD		One (1) to two (2) hours for single request.  One (1) to three (3) days for multiple requests like HOAs and Condominiums	Authorized Personnel - Computer Section
3. Receive CTC of TD and/or CLTD	Releases CTC of TD and/or CLTD		15 minutes	Authorized Personnel - Computer Section
<b>TOTAL</b>		<b>Two (2) hours for single request. For multiple requests like HOAs and Condominiums, three (3) working days.</b>		





**VI. Request for Certified True Copy (CTC) of taxmaps and/or other certifications related to taxmapping activities.**

Upon request of real property owners, their authorized representatives, government agencies, legitimate business like developers, oil industry players, etc., the City Assessors Office issues CTC of tax maps.

<b>Office or Division</b>	Office of the City Assessor / Taxmapping Division
<b>Classification</b>	Highly technical
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	1. Real Property Owners or their authorized representative 2. Legitimate business 3. Government agencies

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. Request for CTC of taxmap and/or other certifications related to taxmapping.	Owner
2. Processing fee	City Treasurer's Office
3. In case of authorized representative of real property owners: 3.1 Authorization from owner 3.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF (passport) and COMELEC

<b>CLIENT STEPS</b>	<b>LGU ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for taxmaps or related documents	Receive request and issue Order of Payment	P 100 per copy	15 minutes	Authorized Personnel - Taxmapping Division
2. Pay and submit Official Receipt (OR) of processing fee	Receive OR and process request		Seven (7) to twenty (20) working days	Authorized Personnel - Taxmapping Division
3. Receive taxmaps or related documents	Releases taxmaps or related documents		15 minutes	Authorized Personnel - Taxmapping Division
<b>TOTAL</b>			<b>Seven (7) to twenty (20) working days.</b>	



**VII. Request for Certification of No Improvement for Bureau of Internal Revenue (BIR) purposes.**

Upon the request of real property owners or their authorized representative, the City Assessors Office issues a Certificate of No Improvement on specific land, after verification and ocular inspection, for BIR purposes.

<b>Office or Division</b>	Office of the City Assessor / Assessment Appraisal Division Computer Section
<b>Classification</b>	Complex
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	Real Property Owners or their authorized representative

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. Request for Certificate of No Improvement	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office
3. BIR form-Sworn Declaration of No Improvement on Real Property	Bureau of Internal Revenue
4. In case of authorized representative of real property owners: 3.1 Authorization from owner 3.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF (passport) and COMELEC

<b>CLIENT STEPS</b>	<b>LGU ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for Certificate of No Improvement	Receive request and issue Tax Order of Payment	Individual- P150/copy Corporation- P200/copy	15 minutes	Authorized Personnel- Computer Section
2. Pay and submit Official Receipt (OR)	Receive OR, forward request to Appraisal Division and conduct ocular inspection		Seven (7) working days	Authorized Personnel- Appraisal Division
3. Receive Certificate of No Improvement.	Release Certificate of No Improvement		15 minutes	Authorized Personnel- Computer Section
<b>TOTAL</b>		<b>Seven (7) working days.</b>		



**VIII. Request for Certification of Property Holdings for Bureau of Internal Revenue (BIR) purposes.**

Upon the request of real property owners or their authorized representative, the City Assessors Office issues a Certificate of Property Holdings for BIR purposes.

<b>Office or Division</b>	Office of the City Assessor / Computer Section
<b>Classification</b>	Simple
<b>Type of Transaction</b>	Citizens to Government Businesses to Government Government to Government
<b>Who may avail</b>	Real Property Owners or their authorized representative

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. Request for Property Holdings	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office

<b>CLIENT STEPS</b>	<b>LGU ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for Certificate of Property Holdings.	Receive request and issue Tax Order of Payment	Individual- P150/copy  Corporation P200/copy	15 minutes	Authorized Personnel- Computer Section
2. Pay and submit Official Receipt (OR)	Receive OR and process request		One (1) to two (2) hours for No Property Holdings.  One (1) to three (3) working days for multiple property holdings.	Authorized Personnel- Appraisal Division
3. Receive Certificate of Property Holdings	Release Certificate of Property Holdings		15 minutes	Authorized Personnel- Computer Section
<b>TOTAL</b>		<b>Two (2) hours for single request. For multiple requests like HOAs and Condominiums, three (3) working days.</b>		



### IX. Request for Certificate of No Property

Upon request of real property owner or their authorized representative or government agencies like the Office of the Ombudsman, BIR, Courts, Banks, Credit agencies, and Law offices, the City Assessors Office issues a Certificate of No Property in case/s wherein a particular individual or corporation has no property registered in our office.

<b>Office or Division</b>	Office of the City Assessor / Computer Section
<b>Classification</b>	Simple
<b>Type of Transaction</b>	Citizens to Government Business to Government Government to Government
<b>Who may avail</b>	Real Property Owners or their authorized representative Government agencies Banks, Credit agencies, Law firms, etc.

<b>CHECKLIST OF REQUIREMENTS (All photocopies)</b>	<b>WHERE TO SECURE</b>
1. Request for Certificate of No Property	Assessors Office, Computer Section
2. Processing fee	City Treasurer's Office
3. In case of authorized representative of real property owners: 3.1 Authorization from owner 3.2 Photocopy of government-issued I.D. or employer's I.D.	Owner Government agency like PRC, DOF (passport) and COMELEC

<b>CLIENT STEPS</b>	<b>LGU ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for Certificate of No Property	Receive request and issue Tax Order of Payment	Individual - P150/copy Corporation- P 200/copy Government - None	Fifteen (15) minutes	Authorized Personnel-Computer Section
2. Pay and submit Official Receipt (OR)	Receive OR and process request		One (1) to three (3) hours	Authorized Personnel-Computer Section
3. Receive Certificate of No Property	Release Certificate of No Property		Fifteen (15) minutes	Authorized Personnel-Computer Section
<b>TOTAL</b>		<b>Within three (3) hours for single and simple transaction.</b>		



### Feedback and Complaints

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Feedback can be sent directly to the City Assessors Office or thru the Office of the City Administrator or City Mayor
How feedback is processed	Feedback is processed by discussing with concerned employee/s in a division the feedback from taxpayers or the general public.
How to file a complaint	A complaint can be filed at the Office of Ugnayan at the 2 <sup>nd</sup> floor of Pasig City Hall. Complaints can also be filed with the Office of the City Administrator or City Mayor.
How complaints are processed	<p>Complaints are processed by the following:</p> <ol style="list-style-type: none"><li>1. Receipt of written complaint endorsed by the Office of Ugnayan, City Administrator or City Mayor.</li><li>2. The written complaint is reviewed by the City Assessor.<ol style="list-style-type: none"><li>2.1 If the complaint is address to a particular employee, this employee is directed to explain his/her side regarding the complaint.</li><li>2.2 If the complaint is regarding an assessment of real property, we reply to the complainant that they should appeal our assessment to the Local Board of Assessment Appeal (LBAA) as provided by RA 7160.</li><li>2.3 If the complaint is regarding our system and procedure without stating the name of a particular employee, the City Assessor reviews our existing practice to improve services to taxpayers and the general public.</li><li>2.4 If the complaint pertains to a violation of Civil Service Rules and Regulation, the complaint is forwarded to the Human Resource Development Office for their appropriate action.</li></ol></li><li>3. The City Assessor's Office looks forward to the resolution of all complaints against its employees or the office itself.</li></ol>
Contact Information	<b>8643-1111 local 1321 / 1322</b>