



ROLLOUT TRAINING ON THE **LOCAL ASSESSMENT MANUAL (LAM)**

August 03–06, 2026
Cheq Seafoods Dampa, Balmores Street, Brgy. Sto. Niño
City of Koronadal

BOOK I

ADMINISTRATION



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CHAPTER I

This chapter covers the legal mandates of the Department of Finance, the Bureau of Local Government Finance as well as the Organizational Structure, Appointment and Designation, Duties and Responsibilities and Delegation of Provincial Assessor to component city and Municipal Assessors



THE DEPARTMENT OF FINANCE AND THE BUREAU OF LOCAL GOVERNMENT FINANCE



DEPARTMENT OF FINANCE (DOF)

- Shall promulgate rules and regulations and procedural guidelines for the proper classification, appraisal, and assessment of real property, pursuant to Section 201 of LGC of 1991.
- Shall be responsible for the supervision of the revenue operations of LGUs, with the objective of strengthening local revenue administration and fund management.



BUREAU OF LOCAL GOVERNMENT FINANCE (BLGF)

Executive Order No. 292 Book IV and Section 201, Book II of Republic Act No. 7160

- Assist in the formulation and implementation of policies on local government revenue administration
- Exercise technical supervision and coordination over the assessment operations of local government, authority to examine, enforce and monitor compliance with the assessment laws, rules and regulations through the regular conduct of assessment evaluation, examination, and monitoring and the review of proposed SMV under the Compliance Reporting System



Chapter I. The Department of Finance, The Bureau of Local Government Finance, and the Office of the Local Assessor

“Real Property Valuation and Assessment Reform Act” (RPVARA), and its Implementing Rules and Regulations (IRR) shall perform the following:

Section 5. Powers and Functions of the Bureau of Local Government Finance (BLGF). - The BLGF of the Department of Finance (DOF) shall be the **primary agency to lead** the implementation of the provisions of this Act. In addition to the powers vested upon it by Executive Order No. 292, otherwise known as the **"Administrative Code of 1987"**

Highlighting, item (i) **Formulate and provide for uniform procedures on the different transactions in the assessor's office, including the transfer, annotation, and issuance of tax declarations.**



Powers and Functions of the DOF-BLGF

1



Develop, adopt and maintain the PVS

2



Review SMVs

3



Interpret and decide on real property valuation matters

4



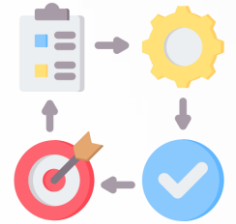
Provide technical assistance

5



Provide leadership and policy direction

6



Maintain a roster of licensed appraisers and assessors

7



Develop and maintain electronic database of real property transactions

8



Continuing study and research on valuation

9



Formulate uniform procedures in the Assessor's Office

10



Exercise technical supervision

11



Determine reasonable fees of the RPIS

12



Perform such other functions



THE OFFICE OF THE LOCAL ASSESSOR



DEPARTMENT OF FINANCE | BUREAU OF LOCAL GOVERNMENT FINANCE



The Office of the Local Assessor

Section 1. Organizational Structure

For the efficient and effective operations of the Office of the Local Assessor, a minimum number of organic personnel shall be maintained. The minimum qualification requirements of each position within the organizational structure shall be subject to existing guidelines, rules and regulations on position classification and related personnel matters by relevant authorities.

In case of increase in the volume of transactions, considering the number of real property units (RPU) and the availability of resources, LGUs may create additional divisions/units/sections and plantilla positions, as may be necessary.



The Office of the Local Assessor

Section 1. Organizational Structure

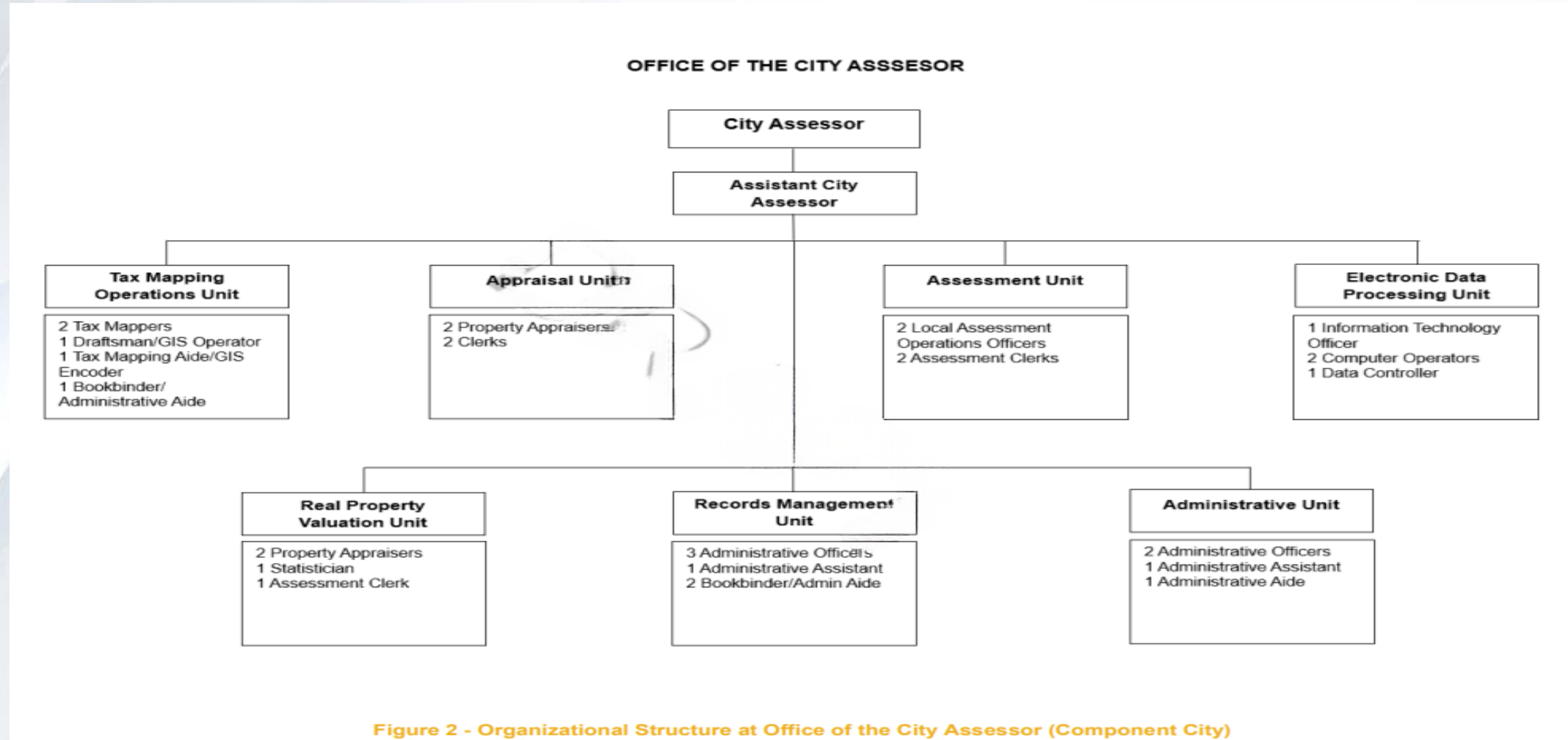


Figure 2 - Organizational Structure at Office of the City Assessor (Component City)

The Office of the Local Assessor

Section 1. Organizational Structure

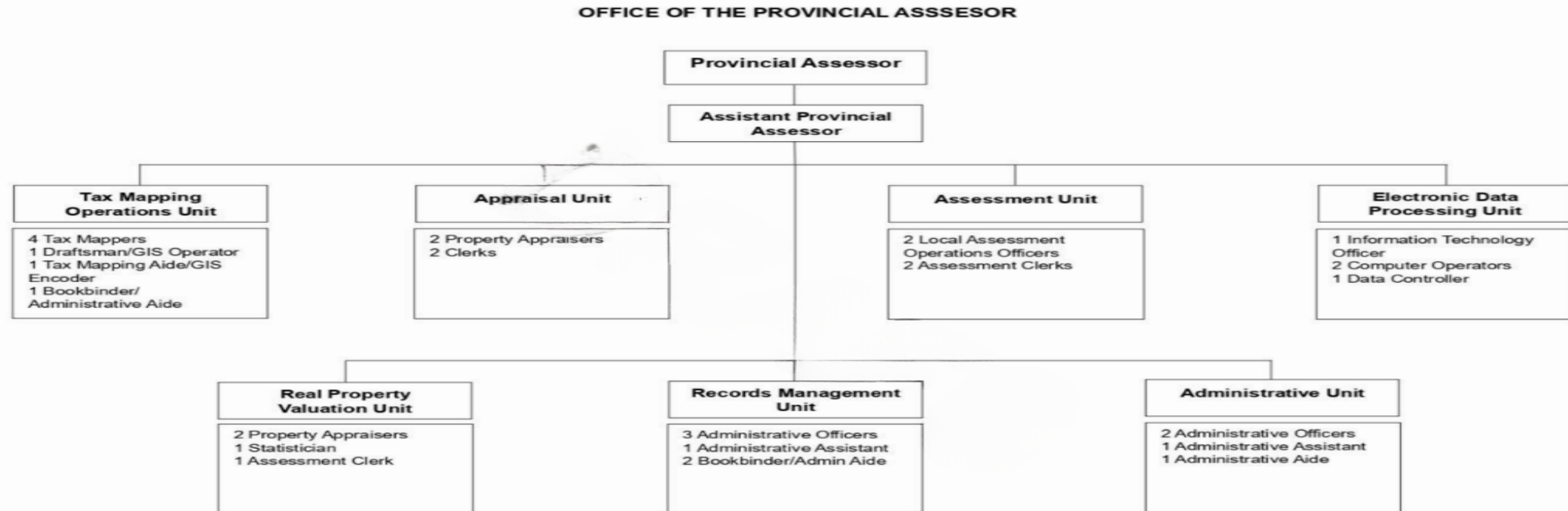


Figure 1 - Organizational Structure at Office of the Provincial Assessor

The Office of the Local Assessor

Section 1. Organizational Structure

OFFICE OF THE MUNICIPAL ASSESSOR

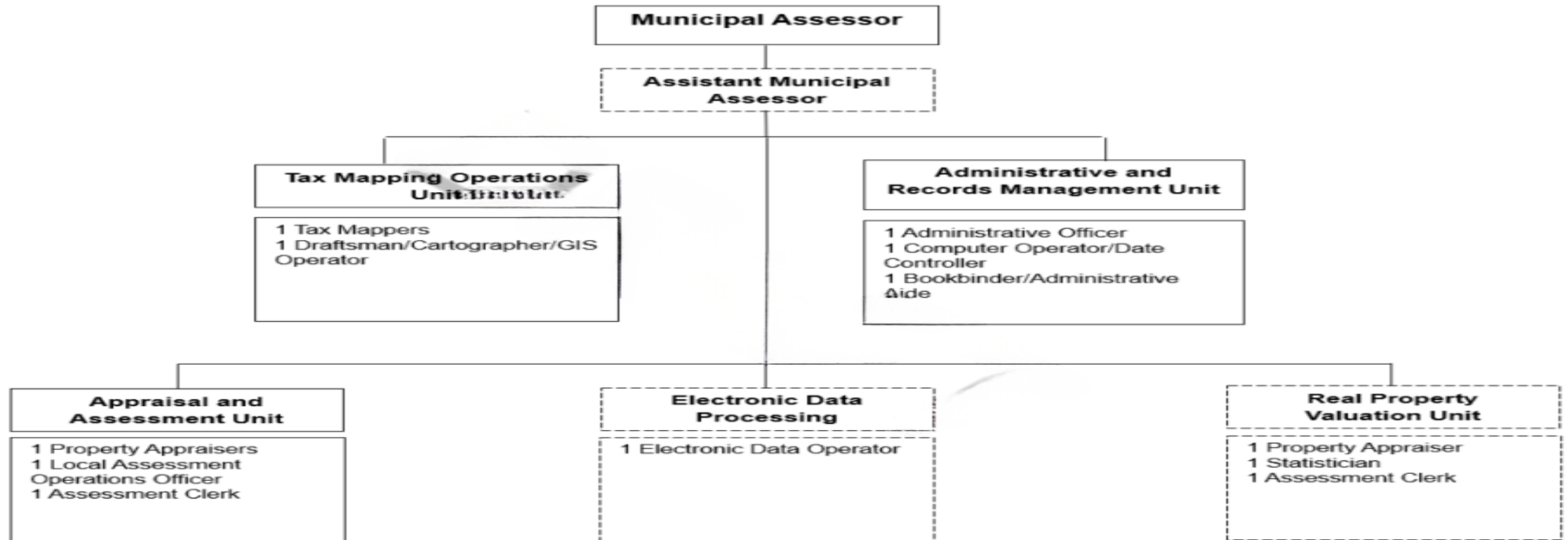


Figure 3 - Organizational Structure at Office of the Municipal Assessor

The Office of the Local Assessor

Section 1. Organizational Structure

B. Highly Urbanized / Independent/ Independent Component City

Shall have full autonomy to establish their own plantilla positions, as they may deem necessary, as long as the number of positions shall not be lesser than the minimum prescribed for the province.



The Office of the Local Assessor

Appointment and Designation, Duties and Responsibilities of Assessor and Assistant Assessor

APPOINTMENT OF LOCAL ASSESSORS						
LEGAL BASIS	POSITION	APPOINTING AUTHORITY	EXPERIENCE	RESIDENCY	EDUCATION	OTHER REQUIREMENTS
Section 472 of R.A. No. 7160; Section 25 of R.A. No. 12001; Section 30 of R.A. No. 9646; and CSC laws, rules and regulations.	Mandatory: Provincial Assessor and City Assessor	LCE	Five (5) years experience in real property assessment work or in any related field	Within the region	College degree preferably in Civil or Mechanical Engineering, Commerce, Real Estate Management/Service or any other related course Licensed Real Estate Appraiser pursuant to Sections 3(b) and 30 of R.A. No. 9646	• Citizen of the Philippines • Good moral character
Section 473 of R.A. No. 7160; Section 25 of R.A. No. 12001; Section 30 of R.A. No. 9646; and CSC laws, rules, and regulations.	Optional: Assistant Provincial Assessor and Assistant City Assessor	LCE	Three (3) years experience in real property assessment work or in any related field	Within the region	College degree preferably in Civil or Mechanical Engineering, Commerce, Real Estate Management/Service or any other related course Licensed Real Estate Appraiser pursuant to Sections 3(b) and 30 of R.A. No. 9646	• Citizen of the Philippines • Good moral character



The Office of the Local Assessor

Appointment and Designation, Duties and Responsibilities of Assessor and Assistant Assessor

APPOINTMENT OF LOCAL ASSESSORS						
LEGAL BASIS	POSITION	APPOINTING AUTHORITY	EXPERIENCE	RESIDENCY	EDUCATION	OTHER REQUIREMENTS
Section 472 of R.A. No. 7160; Section 25 of R.A. No. 12001; Section 30 of R.A. No. 9646; and CSC laws, rules, and regulations.	Municipal Assessor Within Metropolitan Manila Area (Mandatory)	LCE	Three (3) years experience in real property assessment work or in any related field	Within the region	College degree preferably in Civil or Mechanical Engineering, Commerce, Real Estate Management/Service or any other related course Licensed Real Estate Appraiser pursuant to Sections 3(b) and 30 of R.A. No. 9646	• Citizen of the Philippines • Good moral character
Section 473 of R.A. No. 7160; Section 25 of R.A. No. 12001; Section 30 of R.A. No. 9646; and CSC laws, rules, and regulations.	Assistant Municipal Assessor within Metropolitan Manila Area (Optional)	LCE	One (1) year experience in real property assessment work or in any related field	Within the region	College degree preferably in Civil or Mechanical Engineering, Commerce, Real Estate Management/Service or any other related course Licensed Real Estate Appraiser pursuant to Sections 3(b) and 30 of R.A. No. 9646	• Citizen of the Philippines • Good moral character



The Office of the Local Assessor

Appointment and Designation, Duties and Responsibilities of Assessor and Assistant Assessor

APPOINTMENT OF LOCAL ASSESSORS						
LEGAL BASIS	POSITION	APPOINTING AUTHORITY	EXPERIENCE	RESIDENCY	EDUCATION	OTHER REQUIREMENTS
Section 472 of R.A. No. 7160; Section 25 of R.A. No. 12001; Section 30 of R.A. No. 9646; and CSC laws, rules, and regulations.	Municipal Assessor (Mandatory)	LCE	Three (3) years experience in real property assessment work or in any related field	within the province	College degree preferably in Civil or Mechanical Engineering, Commerce, Real Estate Management/Service or any other related course Licensed Real Estate Appraiser pursuant to Sections 3(b) and 30 of R.A. No. 9646	• Citizen of the Philippines • Good moral character
Section 473 of R.A. No. 7160; Section 25 of R.A. No. 12001; Section 30 of R.A. No. 9646, and CSC laws, rules, and regulations.	Assistant Municipal Assessor (Optional)	LCE	One (1) year experience in real property assessment work or in any related field	within the province	College degree preferably in Civil or Mechanical Engineering, Commerce, Real Estate Management/Service or any other related course Licensed Real Estate Appraiser pursuant to Sections 3(b) and 30 of R.A. No. 9646	• Citizen of the Philippines • Good moral character



The Office of the Local Assessor

Appointment and Designation, Duties and Responsibilities of Assessor and Assistant Assessor

Minimum Requirements in the Designation of an Assessor

The concerned LCE has the authority to designate an Assessor and Assistant Assessor in an acting or temporary capacity, observing the appointment qualification requirements. In the absence of a licensed and qualified Real Estate Appraiser in a component city or municipality, all transactions shall be submitted to the Provincial Assessor for final action.



The Office of the Local Assessor

Appointment and Designation, Duties and Responsibilities of Assessor and Assistant Assessor

Duties, Functions and Responsibilities of an Assessor

The official duties and functions of assessors are considered as acts constituting the practice of real estate service pursuant to R.A. No. 9646. As such, unless a holder of valid real estate appraiser's license, no person shall use the title of an assessor or sign any document tending to convey the impression that one is an assessor.



The Office of the Local Assessor

Duties and Responsibilities

Other provisions of the LGC and other existing laws:

- a. Appraise all real property, whether taxable or exempt, at the current market value prevailing in the locality where the property is situated in accordance with the necessary rules and regulations on the classification, appraisal and assessment of real properties promulgated by the DOF (**Sec. 201, LGC**);
- b. Facilitate the sworn declaration of real property by the owner or administrator (**Secs. 202, 203, and 208, LGC**);
- c. Declare the property in the name of the defaulting owner, if known, or against an unknown owner, and assess the property for taxation purposes (**Sec. 204, LGC**);



The Office of the Local Assessor

Duties and Responsibilities

Other provisions of the LGC and other existing laws:

- d. Prepare and maintain ARs for taxable and for exempt real properties located within the territorial jurisdiction of the LGU concerned (**Sec. 205, LGC**);
- e. Furnish the Local Treasurer, **on or before the thirty-first (31st) day of December of each year**, with a copy of the AR for taxable and for exempt properties (**Sec. 248, LGC**), except in cases where the Assessor's records are computerized and the same are directly and operationally connected to the Office of the Provincial, City or Municipal Treasurer (**Secs. 27 and 28, R.A. No. 8792, or the "Electronic Commerce Act"**);



The Office of the Local Assessor

Duties and Responsibilities of Assistant Assessor

D. Duties, Functions and Responsibilities of an Assistant Assessor

As provided under **Sec. 473 of the LGC**:

1. Assist the Assessor in the performance of official functions;
2. Administer oaths on all declarations of real property for purposes of assessments;
3. Perform such other duties as may be assigned by the Assessor.



The Office of the Local Assessor

Functions of the Units in the Office of the Local Assessor

Tax Mapping Operations Unit	Appraisal Unit	Assessment Unit
1. Prepare, update and maintain real property identification and accounting system, such as the updating of Section Maps and assignment of Property Identification Number (PIN);	1. Conduct ocular inspections to verify and determine whether all real properties are properly valued and listed in the ARs;	1. Accomplish the FAAS accurately indicating the assessed value and the period of effectivity of assessment;
2. Prepare, update and maintain a system of tax mapping that shows graphically all properties subject to assessment	2. Accomplish accurately the Field Appraisal and Assessment Sheet (FAAS), including taxability, applicable adjustment factors and the number of year(s) covering back taxes for newly declared properties, if there are any;	2. Prepare the corresponding Tax Declaration (TD) and assign a TD number;
3. Conduct regular ocular inspections to verify and determine whether all real properties are properly identified and listed in the Tax Map Control Roll (TMCR);	3. Ensure the proper execution of all laws, rules and regulations governing the appraisal of real properties for taxation purposes;	3. Prepare ARs, Records of Assessment (ROA), Ownership Record Form (ORF) and Notice of Assessment (NOA);
4. Conduct regular inventory of idle lands;	4. Ensure the proper execution of all plans and programs, techniques, procedures and practices for valuation of real properties; and	4. Ensure the proper execution of all laws, rules and regulations governing the assessment of real properties for taxation purposes;
5. Ensure the proper execution of all laws, rules and regulations governing the tax mapping operations of real properties for taxation purposes;	5. Perform such other duties and functions as may be assigned by the Assessor.	5. Ensure the proper execution of all plans and programs, techniques, procedures and practices for valuation of real properties; and
6. Ensure the proper execution of all plans and programs, techniques, procedures and practices for tax mapping operations; and		6. Perform such other duties and functions as may be assigned by the Assessor.
7. Perform such other functions as may be assigned by the Assessor.		



The Office of the Local Assessor

Functions of the Units in the Office of the Local Assessor

Administrative Unit		Real Property Valuation Unit
1. Facilitate proper coordination and collaboration with the other departments within the LGU, other LGU levels, and national government agencies concerning the function of the Office of the Assessor;	7. Furnish an updated inventory of idle lands within the territorial jurisdiction of the LGU to the provincial or city treasurer concerned;	1. Plan and implement the updating of SMV;
2. Take charge of the preparation of the data for the purpose of budget deliberation and other administrative concerns of the assessment office, such as, but not limited to, personnel, property and supplies accounting and procurement requirements;	8. Ensure timely submission of all ARs, as well as cancellations and modifications of assessments, to the LCE and the Sanggunian concerned;	2. Conduct market studies of all kinds of real properties:
3. Receive applications for declaration of real properties;	9. Ensure timely submission of all ARs, as may be required by government agencies;	3. Collection of sales data and other relevant information; and
4. Receive sworn statements of property owners, administrators or persons with legal interest;	10. Ensure the proper execution of all laws, rules and regulation relating to administrative functions;	4. Processing and analysis of sales and other relevant data.
5. Ensure the proper issuance and service of the NOA, together with TDs;	11. Ensure the proper execution of all plans and programs, techniques, procedures and practices for valuation of real properties; and	5. Maintain an updated database of values of real properties;
6. Furnish copy of the AR on all taxable and exempt properties to the local treasurer concerned, except in cases where the assessor's records are computerized and linked to the Office of the Treasurer;	12. Perform such other duties and functions as may be assigned by the Assessor.	6. Prepare the proposed SMV;



The Office of the Local Assessor

Functions of the Units in the Office of the Local Assessor

Real Property Valuation Unit		Records Management Unit
1. Plan and implement the updating of SMV;	9. Ensure the proper execution of all laws, rules and regulation relating to valuation functions;	1. Ensure the proper execution of all laws, rules and regulations relating to records management, as well as the preservation and safekeeping thereof;
2. Conduct market studies of all kinds of real properties:	10. Ensure the proper execution of all plans and programs, techniques, procedures and practices for valuation of real properties; and	2. Establish and maintain a systematic method of filing, labeling and preservation of real property records and assessment reports;
3. Collection of sales data and other relevant information; and	11. Perform such other duties and functions as may be assigned by the Assessor.	3. Issue, upon request of any interested party, certified copies of assessment records of real properties and all other real property records;
4. Processing and analysis of sales and other relevant data.		4. Annotate levies on real properties, court orders, and other permissible legal documentations or information in the TD;
5. Maintain an updated database of values of real properties;		5. Maintain and keep an inventory of idle lands within the territorial jurisdiction of the LGU; and
6. Prepare the proposed SMV;		6. Perform such other duties and functions as may be assigned by the Assessor.
7. Conduct valuation testing;		
8. Prepare revenue and tax impact report;		



The Office of the Local Assessor

Functions of the Units in the Office of the Local Assessor

Electronic Data Processing Unit

1. Install and maintain appropriate information system, including electronic records management;
2. Ensure that all prescribed forms and records instituted or installed in the assessment office and Information Technology (IT) systems are compliant with this Manual;
3. Process data entries through automation or applicable IT systems;
4. Ensure the security, availability and accessibility of automated data;
5. Ensure that appropriate protocols for security, storage, back-up and archival of all assessment data and records are in place and properly maintained;
6. Maintain and recommend the updating of computer hardware and installed systems; and
7. Perform such other duties and functions as may be assigned by the Assessor.



The Office of the Local Assessor

Technical Supervision, Visitorial Functions, Coordination and Assistance of Provincial Assessors over Component City/Municipal Assessors

(a) exercise technical supervision and visitorial functions over Component City and Municipal Assessors

(b) ensure proper coordination with Component City or Municipal Assessors in the conduct of tax mapping operations and other assessment activities;



(c) provide all forms of assistance and thereafter monitor proper and full compliance with reportorial requirements.

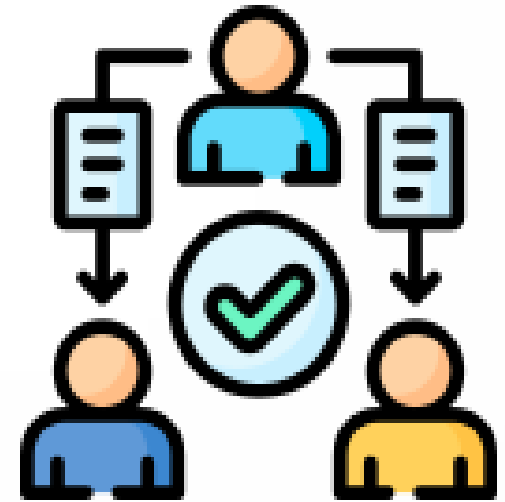
(d) conduct a field visit/inspection of the municipality concerned within thirty (30) days upon receipt of the AR and the Record of Approved and Cancelled Assessments from the Municipal Assessor.

The Office of the Local Assessor

Delegation by Provincial Assessors to Component City and Municipal Assessors

Authority of the Provincial Assessor to Delegate Functions to the Component City and/or Municipal Assessor

The Provincial Assessor shall delegate the conduct of tax mapping operations and all other assessment activities upon full provision by the component City and Municipality concerned to its Assessor's Office of proof of compliance with the minimum personnel, equipment and funding requirements.



The Office of the Local Assessor

Delegation by Provincial Assessors to Component City and Municipal Assessors

C. Procedure for Delegation of Function

1. The Component City or Municipal Assessor shall submit a written request for the delegation of functions to the Provincial Assessor, noted by the Mayor, copy furnished the Provincial Governor and BLGF Regional Office, with the following attachments:

- a. Photocopy of the current Professional Regulation Commission (PRC), Real Estate Appraiser, Identification Card (PRC ID);
- b. Current Annual Approved Budget Appropriation, including plantilla of the Assessor's Office duly certified by the Budget Officer; and
- c. Certification of Existence and Number of Equipment available to Assessor's Office by the General Services Office (GSO)/Property Officer.



The Office of the Local Assessor

Delegation by Provincial Assessors to Component City and Municipal Assessors

D. Delegated Functions by the Provincial Assessor to the Component City and Municipal Assessor

Upon delegation of functions by the Provincial Assessor to the Component City or Municipal Assessor, the latter shall have the authority to approve the following:

1. Tax maps showing graphically all properties subject to assessment and all necessary data concerning the same;
2. Real property identification and accounting system; and
3. Appraisal and assessment primarily for taxation purposes of all real properties in the LGU concerned.



CHAPTER II: RECORDS MANAGEMENT

This chapter covers the processes and procedures, safekeeping and maintenance and disposition of the records. It also presents the different tools and prescribed forms used in the appraisal and assessments operations of the LGUs.



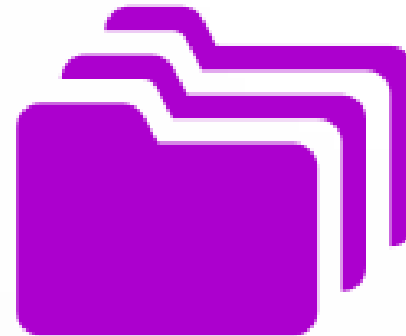
RECORDS MANAGEMENT

Instituting a process of converting of appraisal data into assessment data and records (RPTA)

Establishment and maintenance of permanent official records and files, so that an updated and regular listing of all properties are readily available

Establish the important link between the assessment and tax collection operations

IT also serves as a basis for more accurate collection of real property tax



Chapter II. Records Management



**Process and
Procedures**



**Safekeeping
and
Maintenance**



**Disposition of
the records**



**Appraisal and
Assessment
Tools**

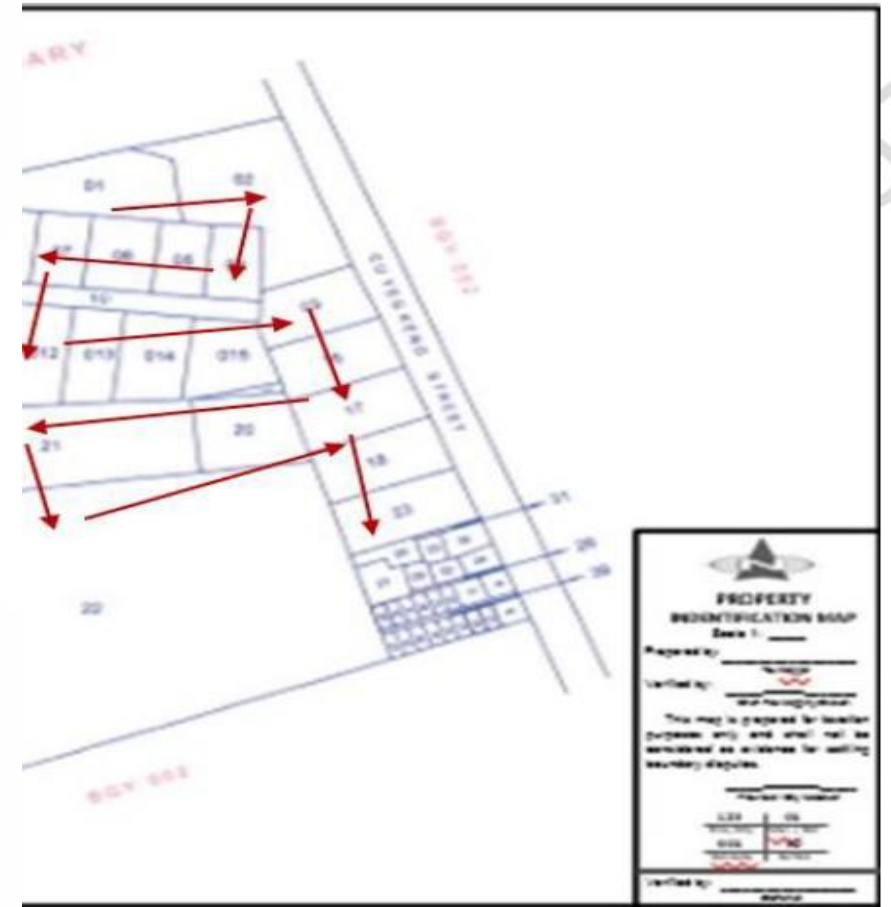


A. Tax Map



What is Tax Map?

Graphical representation of a portion of the Earth's surface drawn to scale on standard size drawing material.

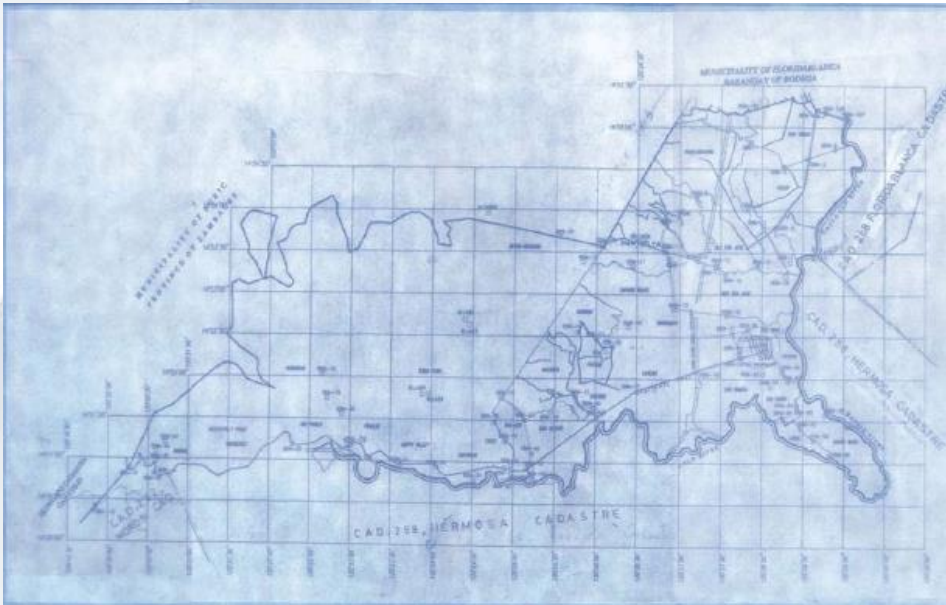


Chapter II. Records Management

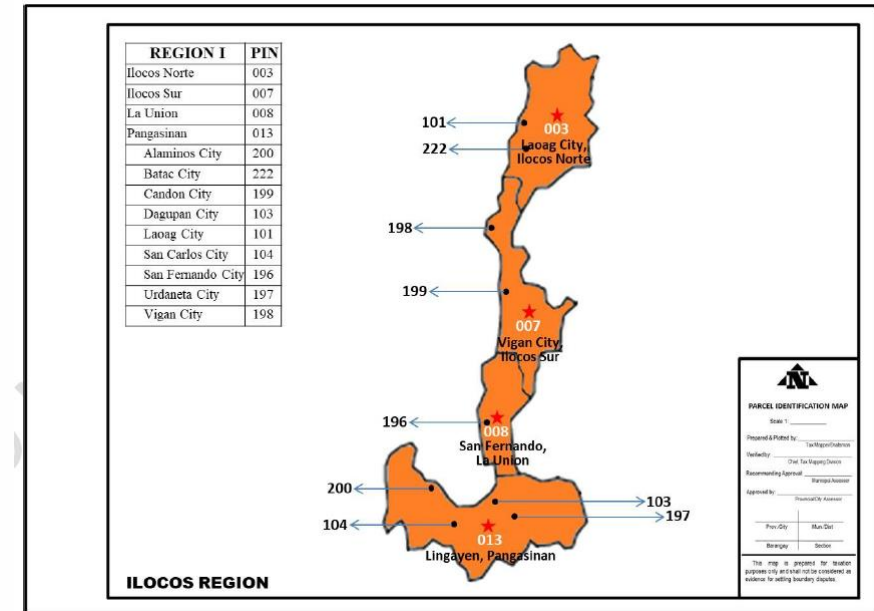
Tax Map Presentations



Base Map



Provincial Index Map

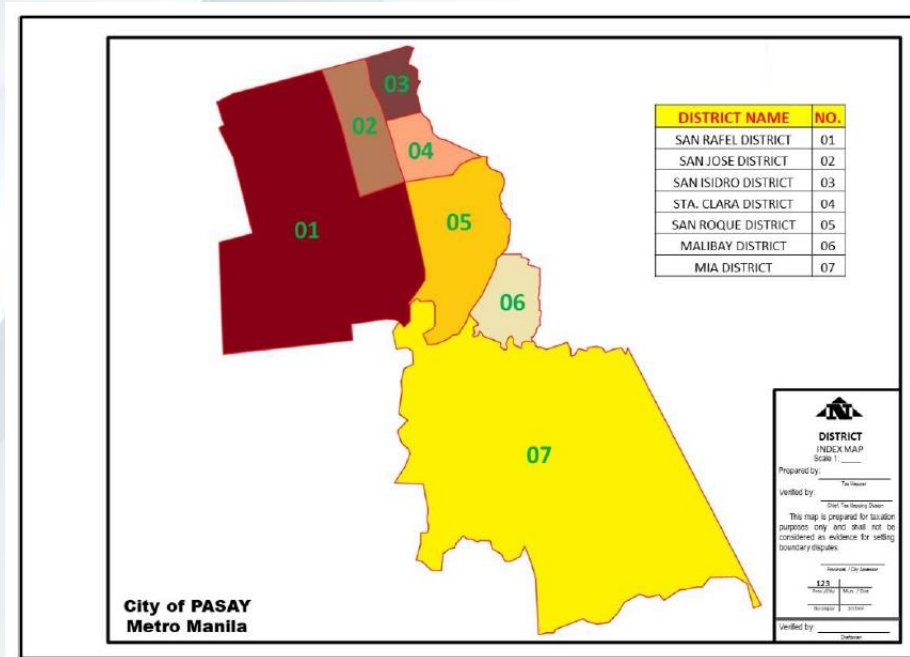


Chapter II. Records Management

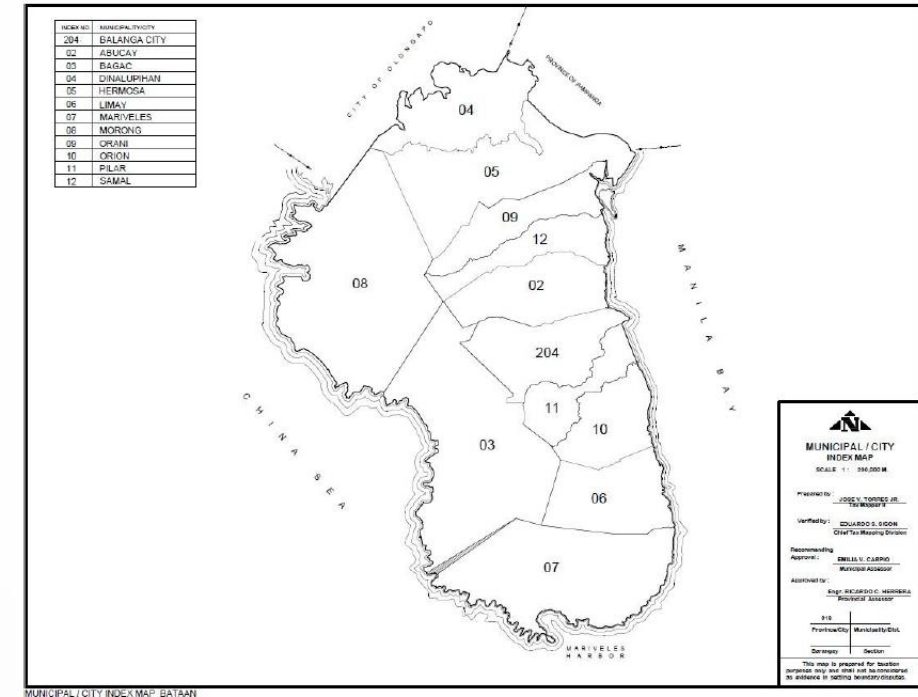
Tax Map Presentations



City Index Map



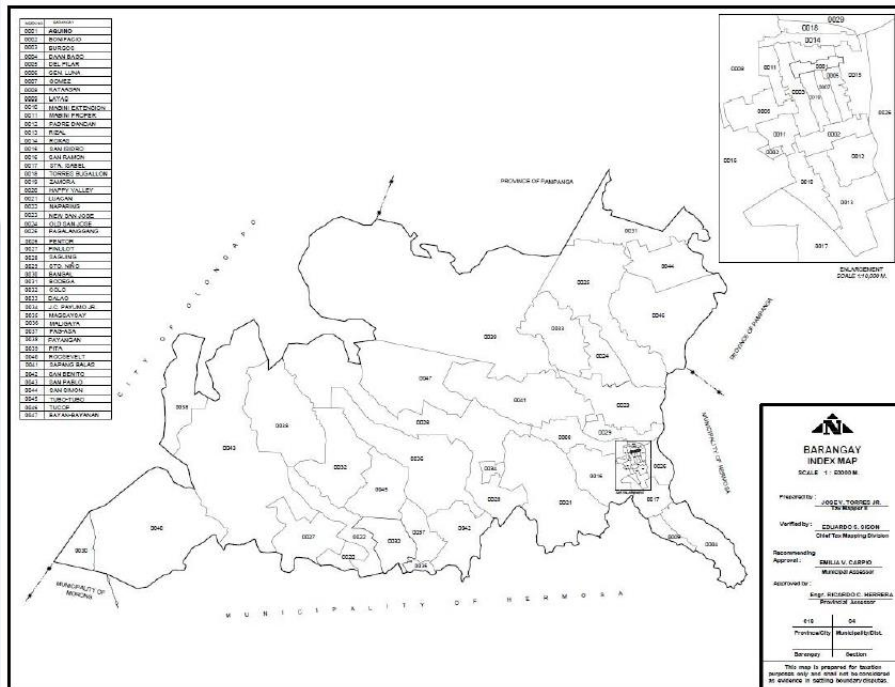
Municipal Index Map



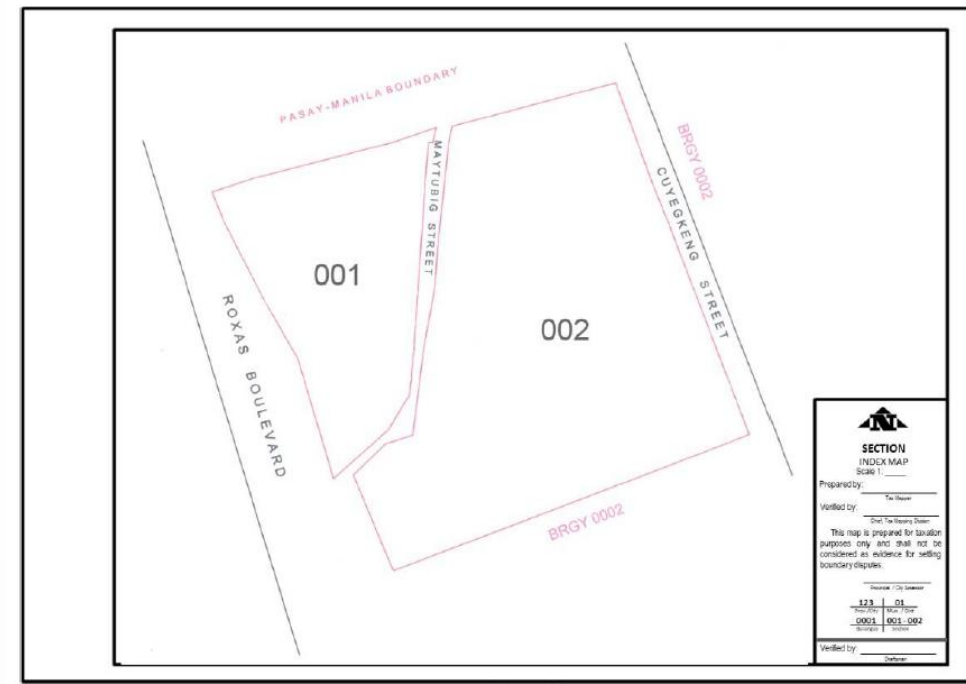
Tax Map Presentations



Barangay Index Map



Section Index Map



Chapter II. Records Management

B. Tax Map Control Roll (TMCR)



Definition

The TMCR is a master list of all RPUs reflected in the tax map.



Information Contained in the TMCR

- Location
- Property Identification Number (PIN)
- Previous PIN
- Survey Number
- Classification
- Name of Owner
- Area
- Market Value
- Count of buildings, machinery, and other structures

TAX MAP CONTROL ROLL

BATAAN	018
PROVINCE	INDEX NUMBER
DINALUPHAN	04
CITY/ MUNICIPALITY	INDEX NUMBER

COLO	0032
BARANGAY	BREV INDEX NO.

010	
SECTION	SECTION INDEX NO.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
LOT PIN NUMBER	Land Information			Assessment					Number of Improvements				Remarks
	Survey/ Block/Lot/ Survey No.	TCT/Approved Plan/ Decree, Free Patent/ Homestead No.	Area	Classification (Existing Land Use Plan/ zoning plan)	Name of Owner	Previous Tax Dec. 20__	Current Tax Dec. 20__	Actual Use	Building	Machineries	Others (specify) e.g. CTC		
01	Lot 9-6, Pld-183215	Tp-278912	30533	AGRICULTURAL	Juan, Marites Marites m/ta Hermoso Marites Juan	18986		AGRICULTURAL	1				
02	Lot 9-6, (A/C) Pld-183215	Tp-183271	15506	AGRICULTURAL	Marites, Marites T. m/ta Jose C. Marites	08696		AGRICULTURAL	10				
03	Lot 9-6-1, Pld-183215	Tp-262467	270	AGRICULTURAL	Marites, Susan Y. m/ta Arthur D. Marites	18992		AGRICULTURAL	1				
04	Lot 9-6-2, Pld-183215	Tp-262467	270	AGRICULTURAL	Marites, Susan Y. m/ta Arthur D. Marites	18992		AGRICULTURAL	1				
05	Lot 9-6, (A/C) Pld-183215	Tp-278912	10049	AGRICULTURAL	Marites, David M. m/ta Restituto S. Marites	08691		AGRICULTURAL	5				
06	Lot 1		366	RESIDENTIAL	RP. Landred Paule	046702		RESIDENTIAL	1				
07	Lot 11		423	RESIDENTIAL	RP. Teodoro Pineda	046704		RESIDENTIAL	1				
08	Lot 1 (ALLEY)		111	RESIDENTIAL	Republic of the Philippines			RESIDENTIAL	0				
09	Lot 8		366	RESIDENTIAL	RP. Emilia Austria m/ta Agripino Austria	046707		RESIDENTIAL	3				
10	Lot 7, Pld-183215	Cde-18446	130	RESIDENTIAL	Galera, Nita Liza A.	046711		RESIDENTIAL	1				
11	Lot 6, Pld-183215		66	RESIDENTIAL	RP. Isidoro Aguilera	046713		RESIDENTIAL	1				
12	Lot 5, Pld-183215		212	RESIDENTIAL	RP. Lily C. Aguilera m/ta Ricardo Aguilera	046714		RESIDENTIAL	1				
13	Lot 4, Pld-183215	Cde-18445	117	RESIDENTIAL	Barrene, Abel A.	046716		RESIDENTIAL	0				
14	Lot 3, Pld-183215	Cde-18444	701	RESIDENTIAL	Esquivel, Aurora C. Widow	046717		RESIDENTIAL	2				
15	Lot 2, Pld-183215	Cde-18443	601	RESIDENTIAL	Esquivel, Ag C.	046719		RESIDENTIAL	1				
16	Lot 9-6, Pld-183215	Cde-18336	510	SPECIAL	Roman Catholic Church	18848		SPECIAL	0				
17	Lot 9-6-3, Pld-183215	Cde-18340	377	RESIDENTIAL	Tring, Francisco V.	046721		RESIDENTIAL	1				
18	Lot 9-6-4, Pld-183215	Cde-18340	160	RESIDENTIAL	Marites, Marites Esquivel m/ta Danilo B. Marites	18546		RESIDENTIAL	1				
19	Lot 9-6, Pld-183215	Cde-18339	540	RESIDENTIAL	Esquivel, Teresa B. m/ta Danilo B. Esquivel	18990		RESIDENTIAL	1				
20	Lot 9-6, (A/C) Pld-183215	Cde-18405	861	RESIDENTIAL	Yap, Mark Grant T. m/ta Ruthel P. Yap	09101		RESIDENTIAL	0				
21	Lot 9-6-7, Pld-183215		52	RESIDENTIAL	RP. Carlo Reyes	046723		RESIDENTIAL	0				
22	Lot 9-6-8, Pld-183215		100	RESIDENTIAL	Crisostomo, Gregorio B.	08946		RESIDENTIAL	1				
23	Lot 9-6-9, Pld-183215		200	RESIDENTIAL	Yap, Helen M. Single	18497		RESIDENTIAL	1				
24	Lot 9-6, Pld-183215	Cde-18766	560	RESIDENTIAL	Guerra, Ellen m/ta Ellen A. Guerra	09126		RESIDENTIAL	1				
25	Lot 14 Bn. 38, Pld-2621	Cde-9724	440	RESIDENTIAL	Jaragon, Catherine M., Widow	18518		RESIDENTIAL	4				
26	Lot 13 Bn. 38, Pld-2621, SHT. 1	Cde-9723	450	RESIDENTIAL	Jaragon, Catherine M., Widow	18519		RESIDENTIAL	0				
27	Lot 12 Bn. 38, Pld-2621		450	RESIDENTIAL	De Luna, Zenith	18474		RESIDENTIAL	4				

Preparation of **TMCR Copies**

Metro Manila Area



- Two Copies

- *Original and Duplicate* for City/Municipal Assessors' Office.

Component Cities/Municipalities

- Three Copies

- *Original and Duplicate* for City/Municipal Assessor's Office.
- *One copy* for Provincial Assessors' Office



Frequency and Manner of Filing **TMCR**

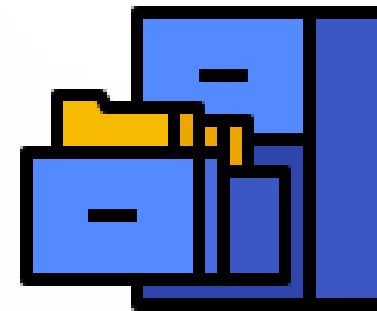
Preparation Frequency

- Prepared during general revision
- Re-sectioning
- Reconstruction of tax maps



Manner of Filing

- Hard copy filed with the corresponding tax map
- Organized by section
- Organized by barangay



Chapter II. Records Management

A. Field Appraisal and Assessment Sheet (FAAS)

Purpose

To record all information pertaining to appraisal and assessment of real property, including the sketch of the land or the floor plan of the building. This enables the Assessor to account for all RPUs in a locality.

Annex I-D - Field Appraisal and Assessment Sheet - Land/Other Improvements	
Data Privacy Notice:	
DATA/INFORMATION	
Tax Declaration (TD) No.: _____ Property Identification No. (PIN): _____	TRANSACTION CODE: _____
PROPERTY DETAILS (Fill up which applicable)	
Registration Type: ☐ Untitled ☐ Titled Title Type: ☐ OCT ☐ TCT ☐ CLOA Title No.: _____ Registered Date: _____ Survey No.: _____ Lot No.: _____ Block No. _____	
OWNER DETAILS (Fill up which applicable)	
Owner/s Name: ☐ Male ☐ Female Mailing Address: _____ _____ ☐ Administrator ☐ Beneficial User ☐ Possessor: Name/s: _____ _____ Mailing Address: _____ _____ _____	TIN: _____ Phone/Mobile Phone No.: _____ Email Address: _____ TIN: _____ Phone/Mobile Phone No.: _____ Email Address: _____
PROPERTY LOCATION	
No./Street: _____ _____ Municipality: _____	Barangay/District: _____ Province/City: _____
PROPERTY BOUNDARIES	LAND SKETCH: (Not necessarily drawn to scale)
North: _____	

A. Field Appraisal and Assessment Sheet (FAAS)

The FAAS covers all transactions for the following kinds of properties:



Land and Other Improvements;



Buildings and other structures; and



Machinery.

Chapter II. Records Management



Preparation of the FAAS



Municipalities

- **Accomplished by:** Municipal Assessor
- **Approved by:** Provincial Assessor



Cities and the lone municipality within MMA (Metro Manila Area)

- **Accomplished by:** City Assessor and Municipal Assessor



If no appointed/designated Municipal Assessor

- The Provincial Assessor may initiate the accomplishment of the FAAS and furnish it to the Office of the Municipal Assessor.

APPRAISED BY:
APPROVAL:

Name and Position Date

ASSESSED BY:

Name and Position Date

RECOMMENDING

Name and Position

MEMORANDA:

APPROVED BY:

Provincial/City/Municipal Assessor

Date



FAAS Frequency and Distribution



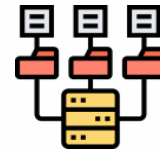
Frequency

Prepared for each RPU and every transaction subject to assessment.



Distribution/Repository of Records – Original Copy

Retained by the originating office for recording purposes.



Distribution – Provincial Copy

Duplicate copy shall be provided to the concerned municipality.

Filing of the FAAS



Non-Tax Mapped LGUs: FAAS and the corresponding TDs must:

- Segregate by barangay.
- Arrange alphabetically by the surname of the property owner.
- Assign Tax Declaration (TD) numbers.
- Record in Record of Assessments (ROA).



Subsequent FAAS Numbering

All subsequent Field Appraisal and Assessment Sheets (FAAS) are numbered chronologically.



Building FAAS Placement

FAAS for a building shall be filed next to the FAAS of the land.

- Applies regardless of separate ownership.



Machinery FAAS Placement

FAAS for machinery shall be filed next to the building FAAS where it is installed.

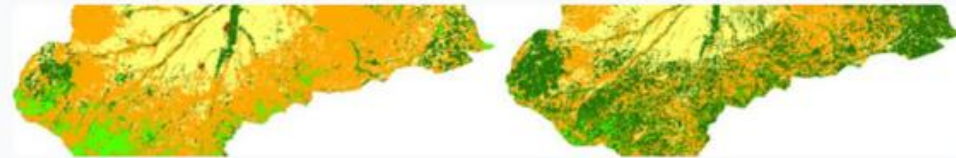
Filing of the FAAS



Filing Location

FAAS documents are filed at the Office of the City or Municipal Assessor according to PIN.

FAAS-Land shall be filed first, followed by The FAAS-Buildings and Other Structures, and lastly the FAAS-Machinery.



1. FAAS-Land



2. FAAS-Buildings & Structures



3. FAAS-Machinery

B. Tax Declaration (TD): Purpose and Distribution

Purpose

- ✔ Establish a permanent assessment record for properties.
- ✔ Inform property owners about their assessment details.

[illegible]

 Cities/Municipalities within MMA

2 Copies

- Assessor's Office
- Property Owner

 Independent/Highly Urbanized Cities

2 Copies

- Assessor's Office
- Property Owner

 Component Cities/Municipalities

3 Copies

- Provincial Assessor
- Component City/Municipal Assessor
- Property Owner

Chapter II. Records Management

B. Tax Declaration (TD): Numbering System



Year of General Revision

Four-digit year of tax declaration approval.

e.g., 2023



Municipal/City Index

Unique code for the city or municipal jurisdiction.

e.g., 01



Barangay Index

Specific four-digit identifier within the locality.

e.g., 0005



Parcel Count

Four-digit sequential number for each parcel.

e.g., 01234

[illegible]

2023 - 01 - 0005 - 0123

Sample Tax Declaration Number (TDN)



B. Tax Declaration (TD):

Preparation the TD of Real Property

	General Revision of Assessments
	Newly Discovered or Declared for the First Time Property
	Upon Declarant's Request for Changes  Area, classification, actual use, ownership.  Location (in case of machinery), physical change in the property.
	Restoration/Revival Orders Updates mandated by an appropriate court and other valid instances.

Manner of Filing



According to Barangay



Sequence of the parcel count

A. Assessment Roll (AR)

1. Purpose:

- a. To serve as a permanent listing of all assessments of real properties whether taxable or exempt; and
- b. The assessment roll shall be provided to the Treasurer at the end of every general revision and shall be updated on or before December 31 of every year. It may be in **hard copy or electronic copy.**

Chapter II. Records Management

Section 3. Non-Technical

A. Assessment Roll (AR)

Table 2 – Distribution of Copies of Assessment Roll

No. of Copies	Type of Copies
For the Lone Municipality of Metro Manila	
Two (2) copies	Original copy of the Office of the Municipal Assessor within Metro Manila Area (MMA)
	Duplicate copy of the Office of the Municipal Treasurer
For Cities	
Two (2) copies	Original Copy of Office of the City Assessor's
	Duplicate Copy of the Office of the City Treasurer
For Provinces and Municipalities	
Four (4) copies	Original Copy of the Office of the Provincial Assessor
	Copy of the Office of the Provincial Treasurer
	Copy of the Office of the Municipal Assessor
	Copy of the Office of the Municipal Treasurer

Section 3. Non-Technical

Manner of Filing of the AR

The AR shall be filed by barangay, together with the supplemental update which shall be in the same form.

[illegible]

Annex I-H - Assessment Roll – Taxable Properties

Section 3. Non-Technical

A. Assessment Roll (AR)

Annex I-I -
Roll – Exempt

Page No. _____

ASSESSMENT ROLL

Exempt Properties

General revision Year _____

Provincial /City: _____
Mun./District: _____
Barangay: _____

Index No. _____
Index No. _____
Index No. _____

Date Prepared: _____

TD No.	Previous TD No.	Section Index No.	Parcel Number	Property Owner		Administrator/Beneficial User/Professor		KIND	Actual Use	Assessed Value	Effectivity	Remarks
				Name	Mailing Address	Name	Mailing Address					

Assessment
Properties



Chapter II. Records Management

Section 3. Non-Technical

B. Ownership Record Form (ORF)

1. Purpose:

ORF records the total real property ownership/holdings of individuals or corporations within an LGU

2. Frequency of Preparation:

- a. An ORF shall be prepared for every property owner in the municipality/city/province.
- b. It is initially prepared when a person declares/ acquires a property in a locality for the first time.
- c. It shall be updated whenever the person acquires a property in that locality.



Chapter II. Records Management

Section 3. Non-Technical

B. Ownership Record Form (ORF)

3. Number of Copies

Table 3 – Distribution of Copies of Ownership Record Form

No. of Copies	Type of Copy
For the Lone Municipality of Metro Manila	
One (1) copy	Original copy of the Office of Municipal Assessor of the lone municipality of Metro Manila
For Cities	
One (1) copy	Original copy of the Office of the City Assessor
For Provinces and Municipalities	
One (1) copy	Copy of the Office of the Provincial Assessor – for input into the province-wide consolidated list of properties owned by a person
One (1) copy	Original copy of the Office of the Municipal Assessor



Chapter II. Records Management

Section 3. Non-Technical

B. Ownership Record Form (ORF)

4. Special Instructions:

The following ORs may be separated from the rest of the ORFs to be disposed after 5 years:

- (a) ORFs of persons who have died and whose properties have been transferred to their respective heirs;
- (b) (b) ORFs of persons who have moved out of the locality permanently; or
- (c) (c) ORFs of people who have sold out their properties.

5. Filling:

- Alphabetical order based on the surnames of property owners, by municipality, city or province.



Section 3. Non-Technical

B. Ownership Record Form (ORF)

[illegible]

Annex I-J - Ownership Record Form



Chapter II. Records Management

Section 3. Non-Technical

C. Records of Assessment (ROA)

1. Purpose:

The ROA is used to record assessment transactions and serves as source of statistical data for reporting.

2. Frequency of Preparation:

The Assessor shall update the ROA every time an assessment transaction is made

3. Number of Copies

The Assessor shall prepare and maintain one copy of ROA.

4. Filing of ROA

a. For provinces: The ROA shall be filed starting from the Capital Town, followed by the other municipalities arranged alphabetically.

b. For cities and municipalities: The ROA shall be filed starting with the barangay, followed by the other barangays based on the PIN



Chapter II. Records Management

Section 3. Non-Technical

D. Notice of Assessment (NOA)

1. Purpose:

- a. To notify property owners of the market value and assessed value of their properties; and
- b. To comply with due process on real property tax assessment (Sec. 223, LGC).

2. Number of copies:

- Three (3) copies of the NOA shall be prepared by the
 - a. declared real property owner, and
 - b. City/Municipal Treasurer, and
 - c. Assessor to form part of their records.

3. Frequency of Preparation:

- (a) assessments are made for the first time,
- (b) general revision of assessments is conducted, or
- (c) there are changes in the values and assessment.

4. Manner of Filing:

The NOA shall be filed according to the sequence of the control numbers, by city, municipality, and barangay.



Section 3. Non-Technical

D. Notice of Assessment (NOA)

REPUBLIC OF THE PHILIPPINES Province: _____ City/Municipality: _____						
NOTICE OF ASSESSMENT						
_____ (Property Owner, Beneficiary User, Possessor)					NOA No. _____ Date: _____	
_____ (Address)						
via _____ (Email Address)						
Sir/Madam: This is to inform you that the real property(ies) indicated hereunder is (are) assessed for taxation purposes, declared under your name. This Notice is serve pursuant to Section 223 of R.A. No. 7160, otherwise known as the Local Government Code of 1991.						
TD No.	Kind	Property Identification Number	Property Location	Actual Use	Assessed Value (Php)	Effectivity of Assessment
Total						
_____ Printed name and signature Provincial/City/Municipal Assessor						
Proof of Service						
Delivered by: _____ (printed name and signature)			Date delivered: _____			
Received by: _____ (printed name and signature)			Date received: _____			
Registered Mail No.: _____			Date mailed: _____			
Email Address of the Declarant: _____			Date _____			



Chapter II. Records Management

Section 3. Non-Technical

E. Abstract of Registered Real Property Transaction

This Form is to be maintained by all Assessors in their respective offices to support the review and validation of the proposed SMVs submitted. The form records transactions on real properties involving sales, transfer, conveyances, leases or mortgages of real property as required under Article 300 of the IRR.

This Form is to be maintained by all Assessors in their respective offices to support the review and validation of the proposed SMVs submitted. The form records all building permits transmitted to the Assessor's office pursuant to Sec. 290 of the LGC of 1991.



Chapter II. Records Management

Section 3. Non-Technical

F. Abstract of Building Permit

Abstract of Building Permit
As of _____

Date Issued	Proposed Date of Constructi on	Expected Date of Completi on	Permit No.	Permittee Owner/Name of Owner Applicant	ARP/TDN	Address of Permittee/O wner	Location of Property			Scope of Work (e.g. New Construction, Repair, Renovation, Demolition)	Kind of Building	Structural Type	No. of Story	Total Floor Area	Estimated Building Cost	Classification
							Block No./Lot No.	Stree t	Baran gay							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	(10)	(11)	(12)	(13)	(14)	(15)

Annex I-N - Abstract of Building Permits

Date

Prepared by: _____
Provincial/City/ Municipal Assessor



Chapter II. Records Management

Section 3. Non-Technical

G. Abstract of Certificate of Registration of Installation of Machinery

Abstract of Certificate of Registration of Installation of Machinery
As of _____

Certificate of Registration or Installation												
Date Issued	Certificate Number	Owner	Address of Owner	Location of Machinery	TDN	Type of Machinery	Brand/Model	Year acquired/Manufacturer	Cost of Machinery	Current Condition	Assessed Value	Date of Installation
(1)	(2)	(3)	(4)	(5)	(6)	(9)	(8)	(9)	(10)	911	(12)	(13)

Date

Prepared by: _____
Provincial/City/ Municipal Assessor

Annex I-O - Abstract of Certificate of Registration of Installation of Machinery

This Form is to be maintained by all Assessors in their respective offices to support the review and validation of the proposed SMVs submitted. The form records all Certificate of Registration of Machinery Installed transmitted to the Assessor's office as defined in Sec. 210 of the LGC of 1991.



Chapter II. Records Management

Section 4. Numbering System in Real Property Assessment Records Management

The various numbering systems in real property assessment records management are:

- (a) Property Index Numbering System;
- (b) Property Identification Numbering System;
- (c) Tax Declaration Numbering System; and
- (d) Notice of Assessment Numbering System



Chapter II. Records Management

Section 4. Numbering System in Real Property Assessment Records Management

TD Numbering System

The assignment shall be done every general revision or upon issuance of a new TD which consists of fifteen (15) digits:

a. For the Province

0000	00	0000	00000
Year of GR	Municipality	Barangay	Assessment Count

- (1) The four (4)-digits represent the year of General Revision (**GR**).
- (2) The two (2)-digits represent the municipal index number.
- (3) The four (4)-digits represent the barangay index number.
- (4) The five (5)-digits represent the Assessment Count, starting from 00001 for the first RPU assessed for every barangay, and followed by the next barangay, starting with 00001 RPU count, until the last RPU, in chronological order.

Chapter II. Records Management

Section 4. Numbering System in Real Property Assessment Records Management

TD Numbering System

The assignment shall be done every general revision or upon issuance of a new TD which consists of fifteen (15) digits:

b. For the City and the Municipality of Pateros

0000	000	0000	00000
Year of GR	City/Municipality	Barangay	Assessment

- (1) The four (4)-digits represent the year of GR.
- (2) The three (3)-digits represent the city/municipal index number.
- (3) The four (4)-digits represent the barangay index number.
- (4) The five (5)-digits represent the Assessment Count, starting from 00001 for the first RPU assessed for every barangay, and followed by the next barangay, starting with 00001 RPU count, until the last RPU, in chronological order.

Chapter II. Records Management

Section 4. Numbering System in Real Property Assessment Records Management

Notice of Assessment Numbering System

- ☐ A NOA number shall follow the Assessment Count reflected in the corresponding TD. The assignment shall be done every general revision or upon issuance of a new TD.
- ☐ NOA number consist of eleven (11) digits.



Chapter II. Records Management

Section 4. Numbering System in Real Property Assessment Records Management

Notice of Assessment Numbering System

a. For the Province

00	0000	00000
Municipality	Barangay	Assessment Count

- (1) The two (2) digits represent the municipality index number.
- (2) The four (4)-digits represent the barangay index number.
- (3) The five (5)-digits represent the Assessment Count, as reflected in the TD.

Chapter II. Records Management

Section 4. Numbering System in Real Property Assessment Records Management

Notice of Assessment Numbering System

b. For City and Municipality of Pateros

000	0000	00000
City/Municipality of Pateros	Barangay	Assessment Count

- (1) The three (3) digits represent the municipality index number.
- (2) The four (4)-digits represent the barangay index number.
- (3) The five (5)-digits represent the Assessment Count, as reflected in the TD.

Chapter II. Records Management

Section 5. Reportorial Requirements

A. Quarterly Report on Real Property Assessment (QRRPA)

1. Purpose

To provide an updated report on the aggregate market and assessed values of all real properties according to:

- property classification
- type and size
- corresponding collectible basic real property tax (RPT)
- additional levy on real property for the special education fund (SEF)
- others.

2. Frequency of Preparation and Submission of the QRRPA

- Preparation: **every quarter of the calendar year**
- Submission through electronic uploading into the **LGU Integrated Financial Tools (LIFT) System**:
 - a. For the first three quarterly reports – **on or before the 15th of the month following the end of the quarter.**
 - b. For the year-end report – **on or before the 28th of February of the subsequent fiscal year.**



Chapter II. Records Management

Section 5. Reportorial Requirements

B. Monthly Report on Real Property Assessment (MRRPA)

1. Purpose

To provide an updated report on the aggregate market and assessed values of all real properties according to:

- property classification
- type and size
- corresponding collectible basic real property tax (RPT)
- additional levy on real property for the special education fund (SEF)
- others.

2. Frequency of Preparation and Submission of the MRRPA

Preparation: **every month of the calendar year**

Submission through electronic uploading into the **LIFT System**: same as QRRPA

C. Annual Report of Lowest to Highest Recorded Sales of Real Properties

Submission to the respective BLGF RO: **on or before 31 January of each year**

D. Status of General Revision of Real Property Assessment and Property Classifications

Submission to the respective BLGF RO: **upon the completion of the GR**



Chapter II. Records Management

Section 6. Annotations in the Tax Declaration (TD)

The Assessor shall cause the annotation in the TDs:

- Issued levy on the real properties (Section 176, LGC);
- The electronic Certificate Authorizing Registration (CAR) Number, date of issuance, BIR Revenue District Office Number, name of the Revenue District Officer, AO No. for conveyed properties;
- Court Orders, writ of preliminary attachments, writ of executions affecting the real property covered by the TD;
- Deed of Restrictions (e.g., subdivisions, improvements)/cancellation by virtue of a court order or any orders from appropriate government agencies;
- Lis pendens affecting the property covered by the TD; and
- Easements, roads, riverbanks, foreshore, and other waterways.

Bases to cause the cancellation of annotations in the TD:

- Cancellations annotated in the title;
- Cancellation of the warrant of levy;
- Cancellations due to satisfactory compliance by the property owner or declarant of (a) mechanic's lien; and (b) tax lien; and
- Cancellations by virtue of a court order.



CHAPTER III: DIGITALIZATION OF THE OFFICE OF LOCAL ASSESSOR

Pursuant to Section 22 of R.A. No. 12001, all provinces, cities, and municipalities shall automate their real property tax administration operation such as, but not limited to, tax mapping technology, maintain software-enabled valuation systems, undertake regular data cleansing, and computerize records management, with the guidance of the BLGF, in coordination with the Department of Information and Communications Technology (DICT).



Chapter III. Digitalization of the Office of Local Assessor

DOF Department Order No. 54.2024, entitled “Instituting the Policy and Guidelines for ICT and the Adoption of Electronic Transactions for the Local Treasury and Assessment Operations of LGUs and BLGF Operations and Services” aims to integrate, simplify, and harmonize revenue operations, financial management processes and information systems, which shall cover the treasury and assessment operations of LGUs in an efficient manner.

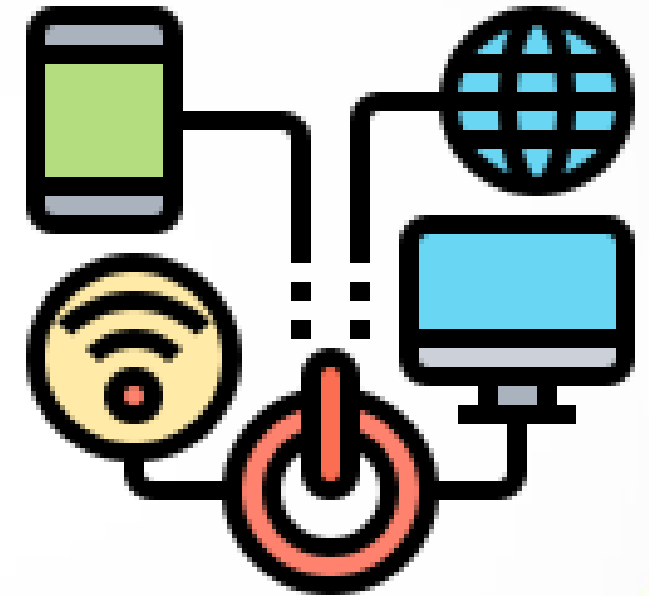
THE GOAL OF DIGITALIZATION

- To strengthen the capacity of LGUs to optimize and stabilize their revenue generation through automated and streamlined appraisal and assessment of real properties.
- To increase the taxpayers’ satisfaction as it enables fast, convenient and quality provision of services, helping them to improve their compliance with the regulations and their tax obligations.
- To promotes uniformity and fairness in assessing real properties.



DOF Department Order No. 54.2024

- Digitalization Strategies
- Scope of Functionality and Implementation
- Data Management and Integration
- System Security, Back-up, and Workflow
- Reporting Requirement
- Support Services



DOF Department Order No. 54.2024

- Digitalization Strategies
- Scope of Functionality and Implementation
- Data Management and Integration
- System Security, Back-up, and Workflow
- Reporting Requirement
- Support Services



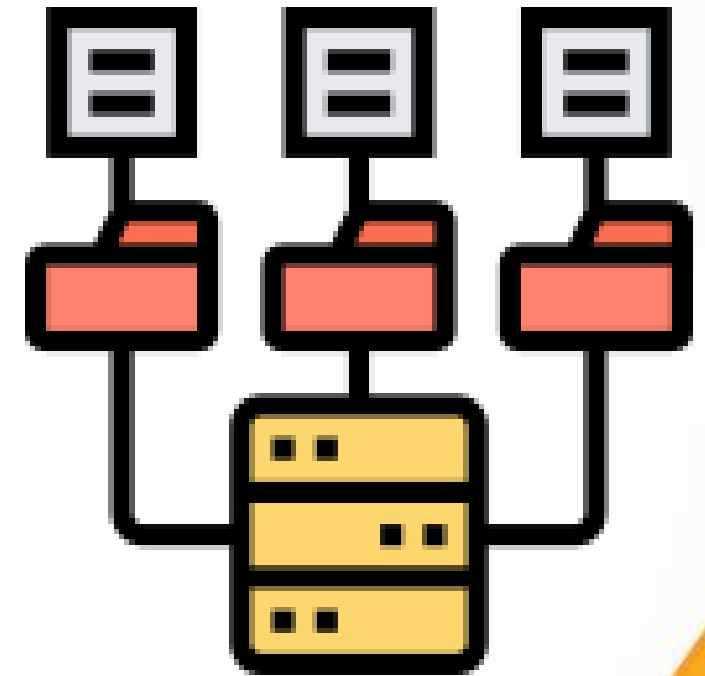
DOF Department Order No. 54.2024

- Digitalization Strategies
- Scope of Functionality and Implementation
- Data Management and Integration
- System Security, Back-up, and Workflow
- Reporting Requirement
- Support Services



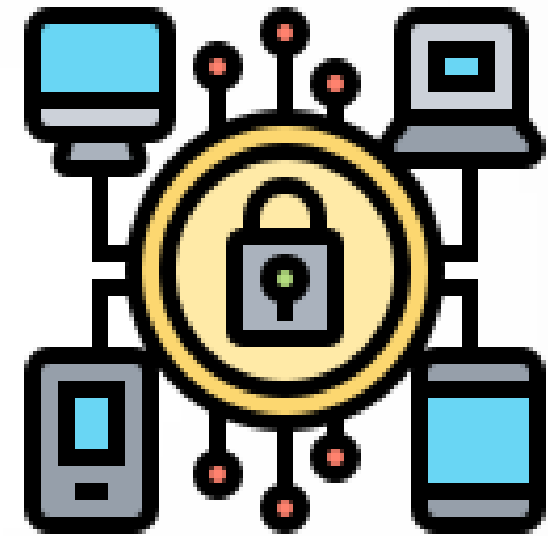
DOF Department Order No. 54.2024

- Digitalization Strategies
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DOF Department Order No. 54.2024

- Digitalization Strategies
- Scope of Functionality and Implementation
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DOF Department Order No. 54.2024

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DOF Department Order No. 54.2024

- Digitalization Strategies
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- System Security, Back-up, and Workflow
- Reporting Requirement
- **Support Services**



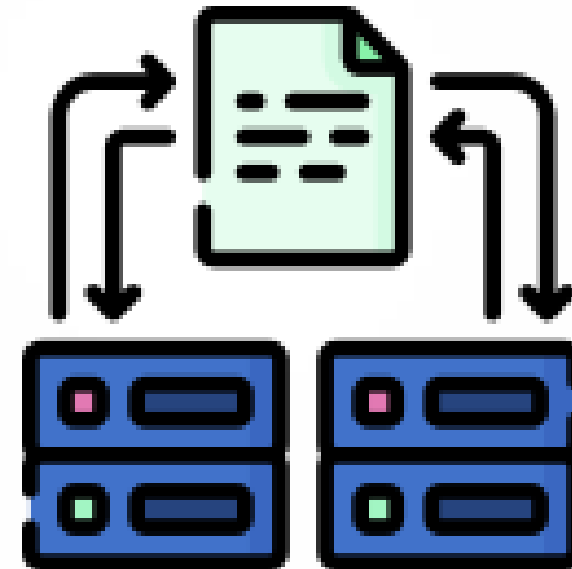
DOF Department Order No. 54.2024

- **Acquisition of Developed Systems from Private Firm**
- **Transfer of Technology**
- **The Geographic Information System**



DOF Department Order No. 54.2024

- Acquisition of Developed Systems from Private Firm
- Transfer of Technology
- The Geographic Information System

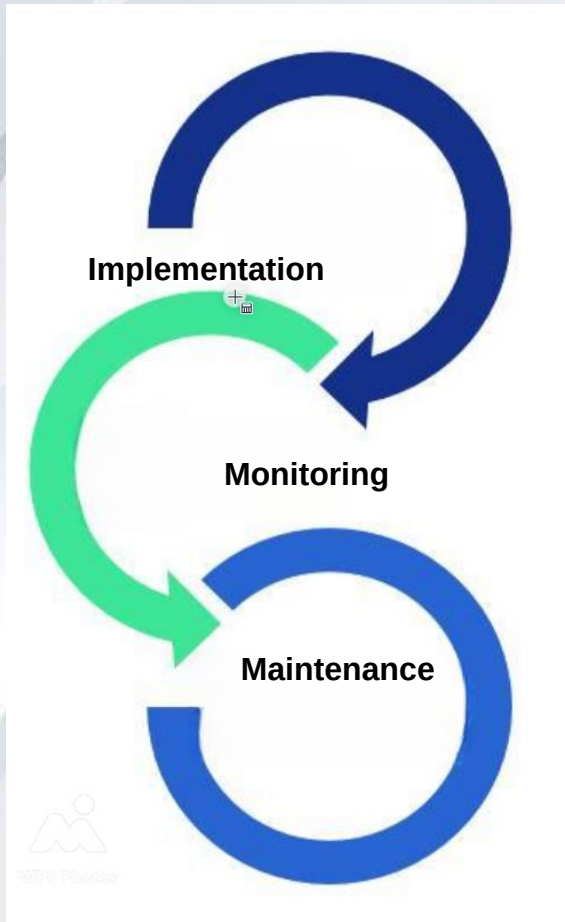


DOF Department Order No. 54.2024

- Acquisition of Developed Systems from Private Firm
- Transfer of Technology
- The Geographic Information System



Take away:



The Rule of the Three-Fold Process (Implement, Monitor, Maintain)

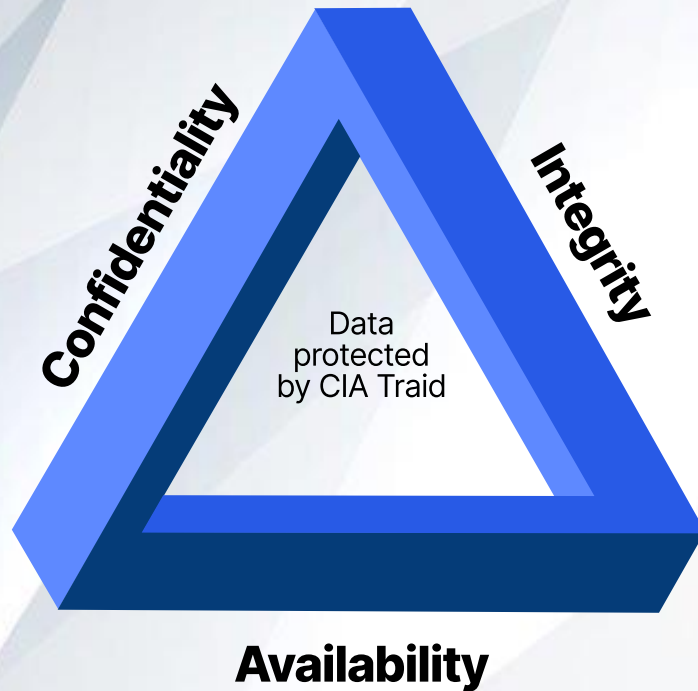
This rule emphasizes that a security measure is not complete after the initial setup.

Implementation: Designing and installing the security solution, from analysis and building to testing and deployment.

Monitoring: Continuously checking the security system for alerts and potential threats, as security is not fully automated and requires human intervention to be effective.

Maintenance: Regularly updating and patching the system to fix vulnerabilities and ensure it remains effective against new threats.

Take away:



The CIA Triad (Confidentiality, Integrity, Availability)

This is the foundational model for information security, and each principle is a core goal for protecting data.

Confidentiality: Ensures that sensitive information is only accessible to authorized users.

Integrity: Guarantees that data is accurate, complete, and has not been altered or tampered with.

Availability: Makes sure that authorized users can access information and systems when they need them.

Chapter III. Digitalization of the Office of Local Assessor

Section 9. The Geographic Information System

For more detailed guidance on digitalization of tax related functions in the Local Government Units, LGUs should refer to the following reference: **(1) DOF Department Order No. 54.2024; and (2) Bureau of Local Government Finance. (2009). LINKING UP LGU OPERATIONS: A Guide to Computerization of Tax Related Functions in the Local Government Units.**





THANK YOU

AND HAVE A PRODUCTIVE WEEK!

