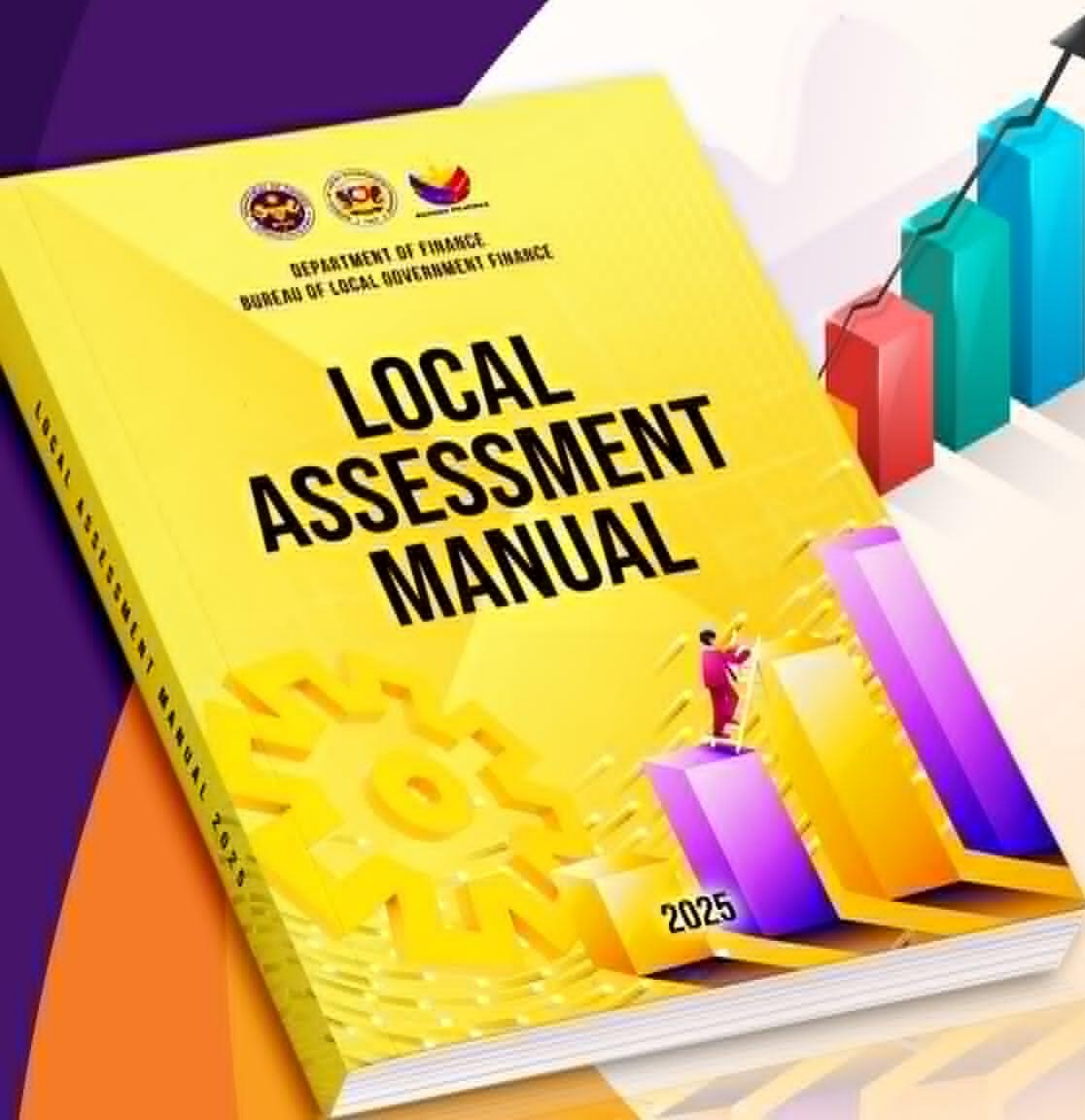




ROLLOUT TRAINING ON THE **LOCAL ASSESSMENT MANUAL (LAM)**

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

BOOK II

REAL PROPERTY IDENTIFICATION AND TAX MAPPING



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Identification, Listing and Discovery

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CHAPTER I

IDENTIFICATION, LISTING AND DISCOVERY

Provides guidance to the key processes of property identification, listing, and discovery of real property for assessment. It outlines the legal requirements, highlights the core objectives, and discusses the importance of using tools and forms.



Chapter I: Identification, Listing and Discovery

Section 1. Real Property Identification

The duty of the assessor is to **prepare**, **install**, and **maintain** a real property identification and accounting, and a system of tax mapping. (Section 472 (b)(4)(5).)

Property Identification Number (PIN) System - refers to the accounting of every parcel of land within an LGU.

- No two parcels of land would have the same identification number.
- A PIN is assigned once a real property unit (RPU) has been tax mapped.
- Each kind of real property has a PIN format to easily distinguish one from another.
- Conduct regular physical survey/inspection to verify and determine whether all real properties within the province/city are properly listed in the assessment rolls (AR).
- When Real Property is declared and listed for taxation purposes for the first time
- When request is made by the person in whose name the property is declared.



Section 1. Real Property Identification

The following are activities relating to identification of properties in daily transactions:

- **Conduct regular physical survey/inspection to verify and determine whether all real properties within the province/city are properly listed in the assessment rolls (AR).**
 - a. Proper Field Appraisal and Assessment Sheet (FAAS) for field physical survey/inspection.
 - b. Notify in writing the property owner, administrator or possessor on the conduct of identification of the real property involved.
 - c. Obtain the property details from the owner, administrator, beneficial user, or possessor.

Section 1. Real Property Identification

- **In cases where real property is declared and listed for taxation purposes for the first time:**
 - a. Conduct ocular inspection.
 - b. Prepare FAAS, TD, ARs, and other assessment records.
 - c. Update tax maps for any physical changes on real property, particularly land and/or number(s) of building, other structures, improvements, or machineries.
 - d. Issue Notice of Assessment (NOA) to property owner, administrator or possessor.
 - e. Furnish copy of AR to the treasury office concerned.

Section 1. Real Property Identification

- **Request is made by the person in whose name the property is declared:**
 - a. Conduct ocular inspection of subject property.
 - b. Cancel existing FAAS and prepare new FAAS reflecting the findings and observations that influence reassessment of subject real property.
 - c. Cancel existing tax declaration and prepare new tax declaration for reassessed property.
 - d. Update tax map for any physical changes on real property, particularly land and/or number(s) of building, other structures, improvements or machineries.

Section 1. Real Property Identification

In the case of real property discovered whose owner or owners are unknown, the **Provincial, City, or Municipal Assessor shall likewise declare the same in the name of "Unknown Owner,"** copy furnished the Provincial Assessor, until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either Article 293 or 294 of the IRR of LGC, as the case may be (Art. 295 (b), IRR of LGC).



Chapter I: Identification, Listing and Discovery

Section 2. Authority to Assign Property Index Number

BLGF - assigns the corresponding **three-digit index number for Provinces and Cities**, which is referred to as the Province/City Index Number.

Provincial and City Assessors - assign the corresponding **two-digit index number** for the Municipality/City-District, which is referred to as the Municipality/City-District Index Number.

City and Municipal Assessors - assign the following index numbers:

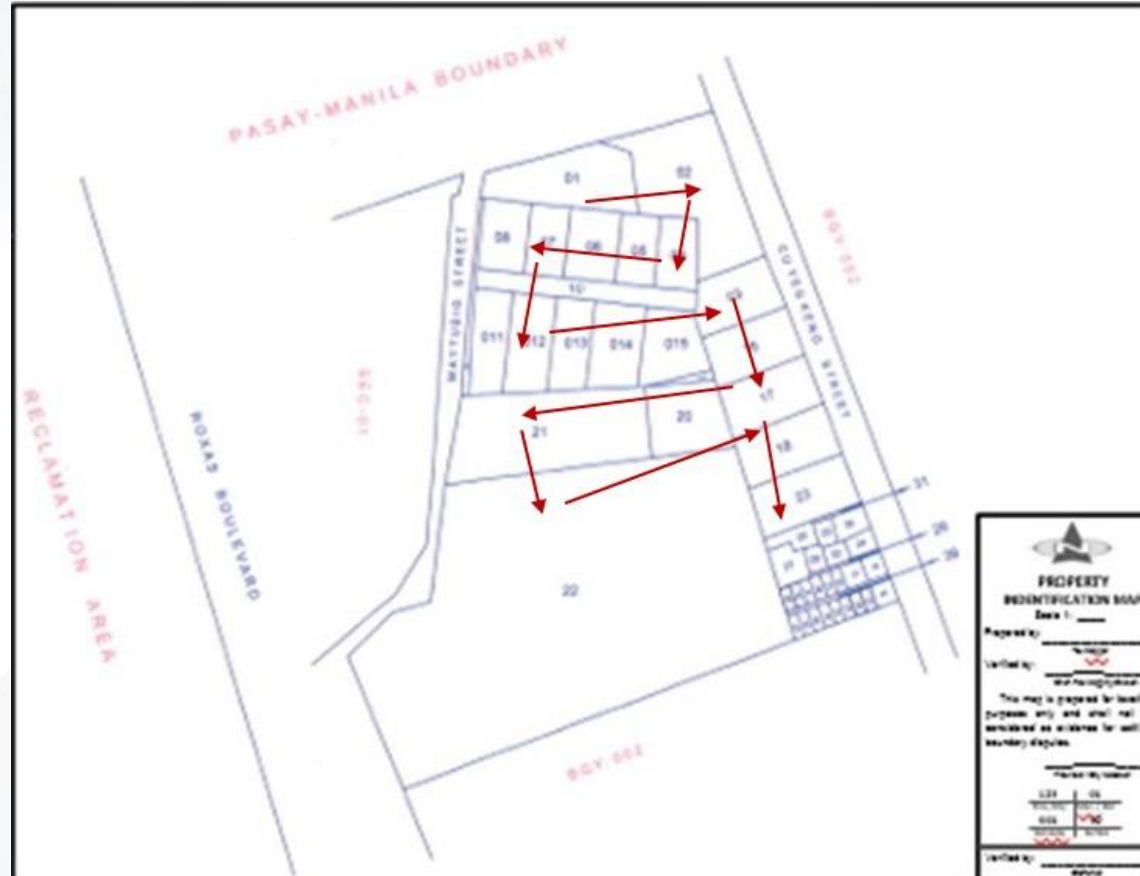
- Barangay Index Number - **Four-digits**
- Section Index Number – **Three-digits**
- Parcel Number – **Three-digits**

NOTE: For all LGUs that have fully digitalized their land records and are utilizing Geographic Information System (GIS) for tax mapping operations, property identification and reference may be based on the digital mapping and GIS protocols to be established.



Chapter I: Identification, Listing and Discovery

Section 2. Authority to Assign Property Index Number

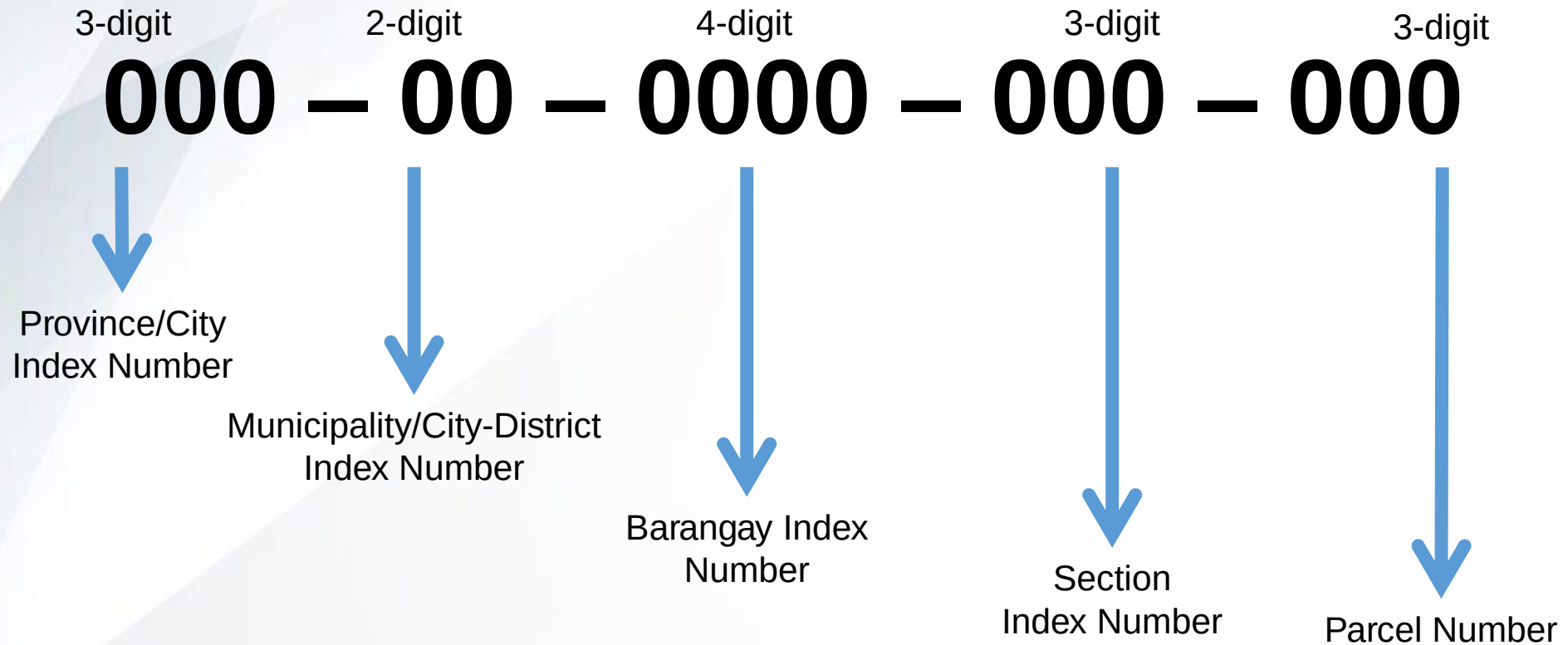


Assignment of PIN using inverted “S”

Chapter I: Identification, Listing and Discovery

Section 3. Assignment of Property Identification Number

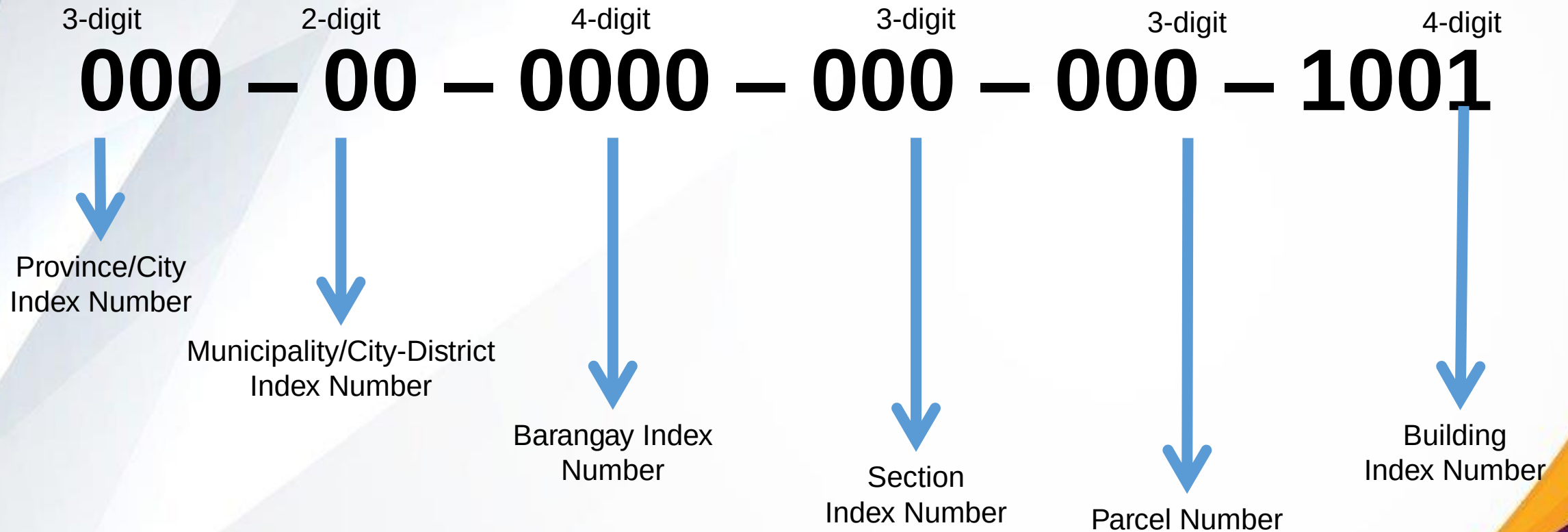
PIN for Land



Chapter I: Identification, Listing and Discovery

Section 3. Assignment of Property Identification Number

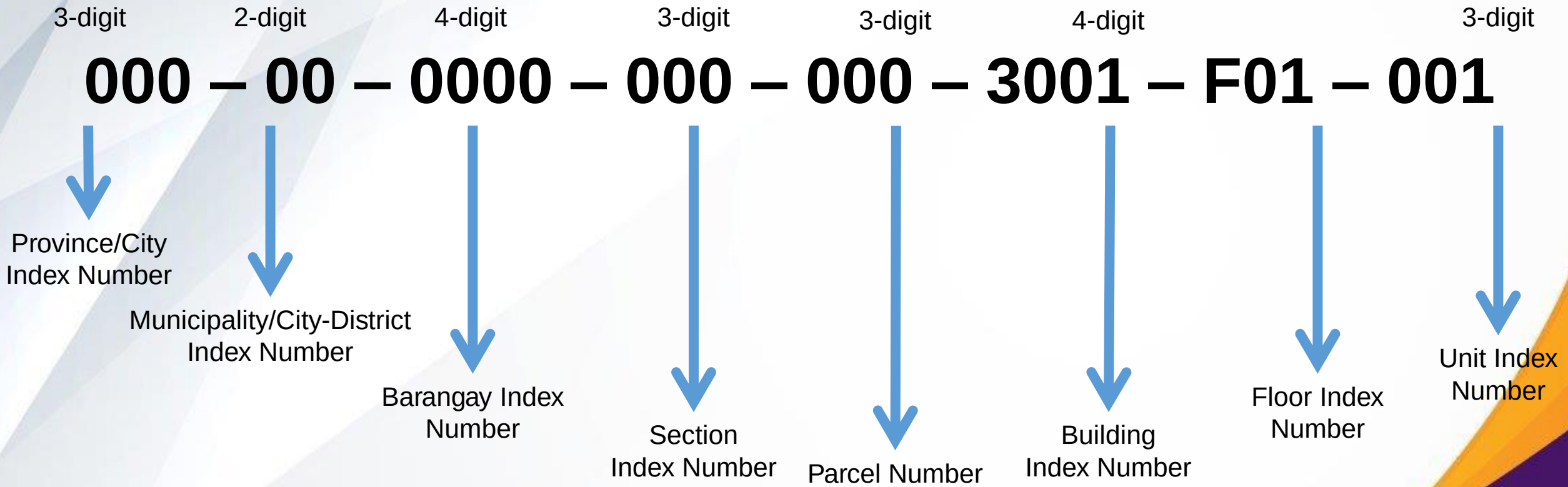
PIN for Building



Chapter I: Identification, Listing and Discovery

Section 3. Assignment of Property Identification Number

PIN for Condominium

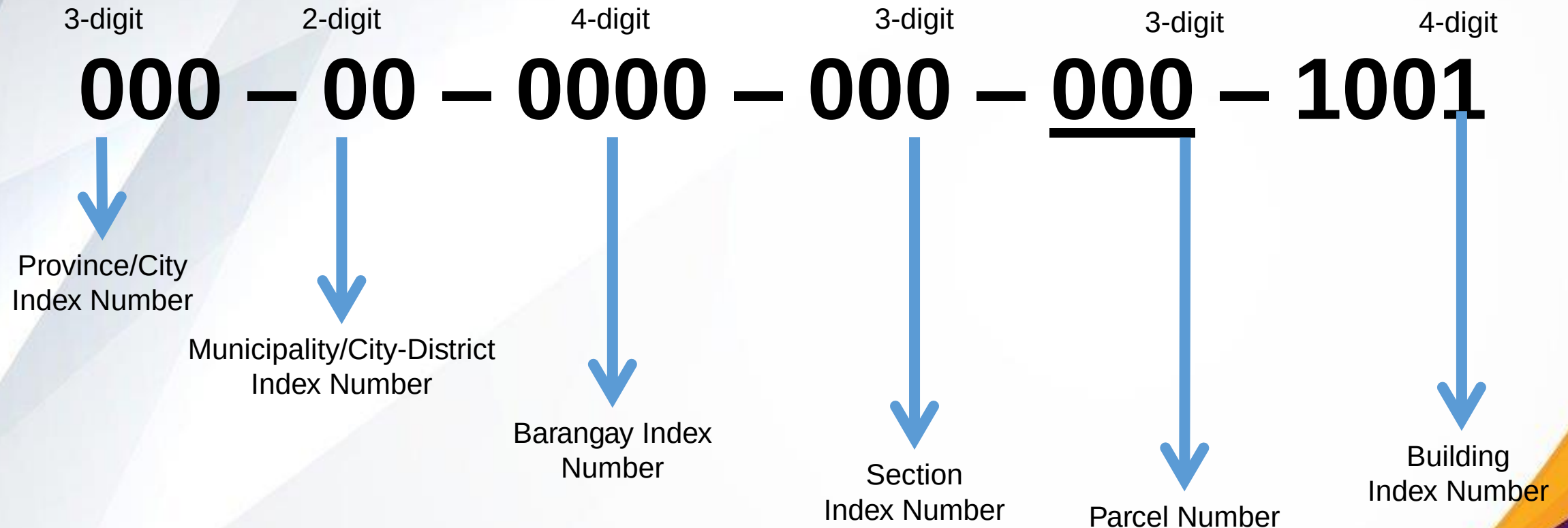


Chapter I: Identification, Listing and Discovery

Section 3. Assignment of Property Identification Number

PIN for Building and Other Structures

Constructed above a body of water or not physically attached to land



Note: The Parcel Number shall be represented by

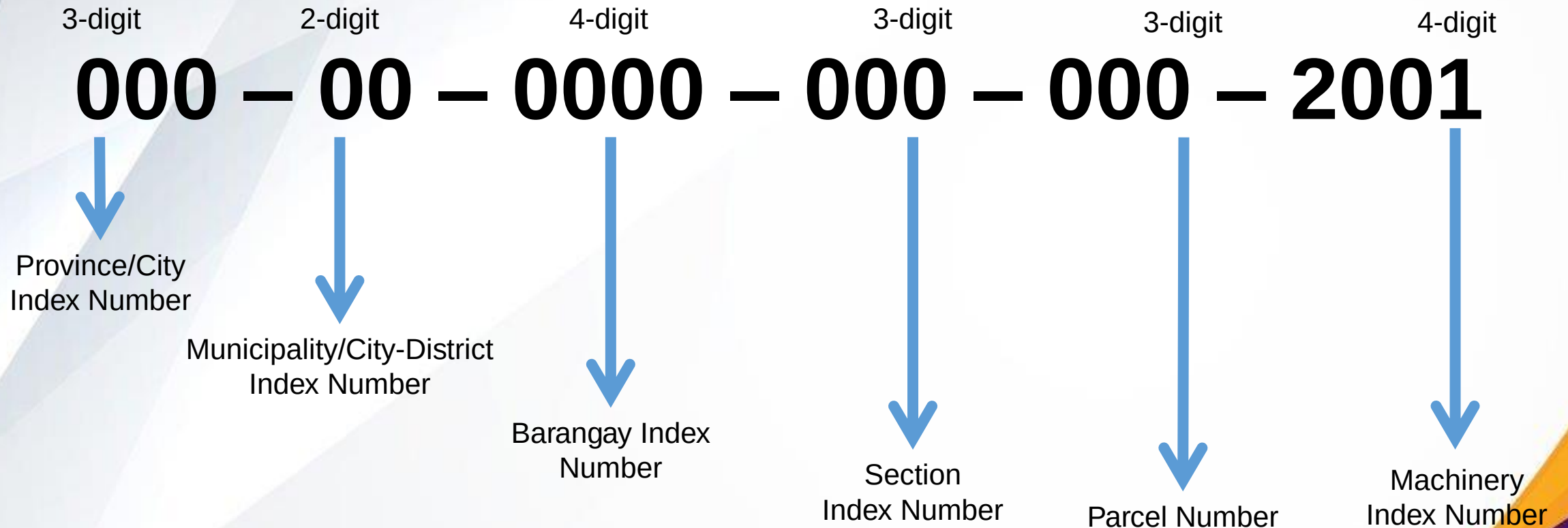
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Chapter I: Identification, Listing and Discovery

Section 3. Assignment of Property Identification Number

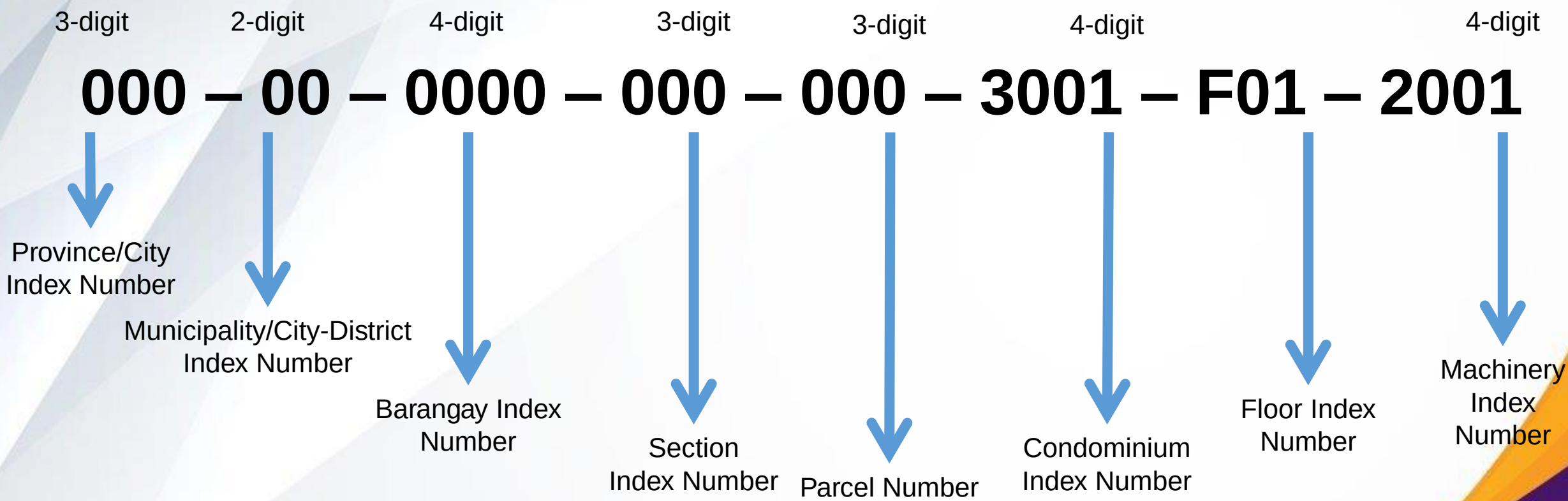
PIN for Machinery



Chapter I: Identification, Listing and Discovery

Section 3. Assignment of Property Identification Number

PIN for Machinery in Condominium



Section 4. Retirement, Cancellation, and Assignment of New PIN

Retirement, Cancellation, and Assignment of New PIN

A. On Subdivision

In subdividing a PARCEL OF LAND, the following procedures shall be observed:

- Cancel the PIN of the parcel of land subdivided;
- Assign new PINs to the new parcels, following the last PIN in the affected section.

Section 4. Retirement, Cancellation, and Assignment of New PIN

Retirement, Cancellation, and Assignment of New PIN

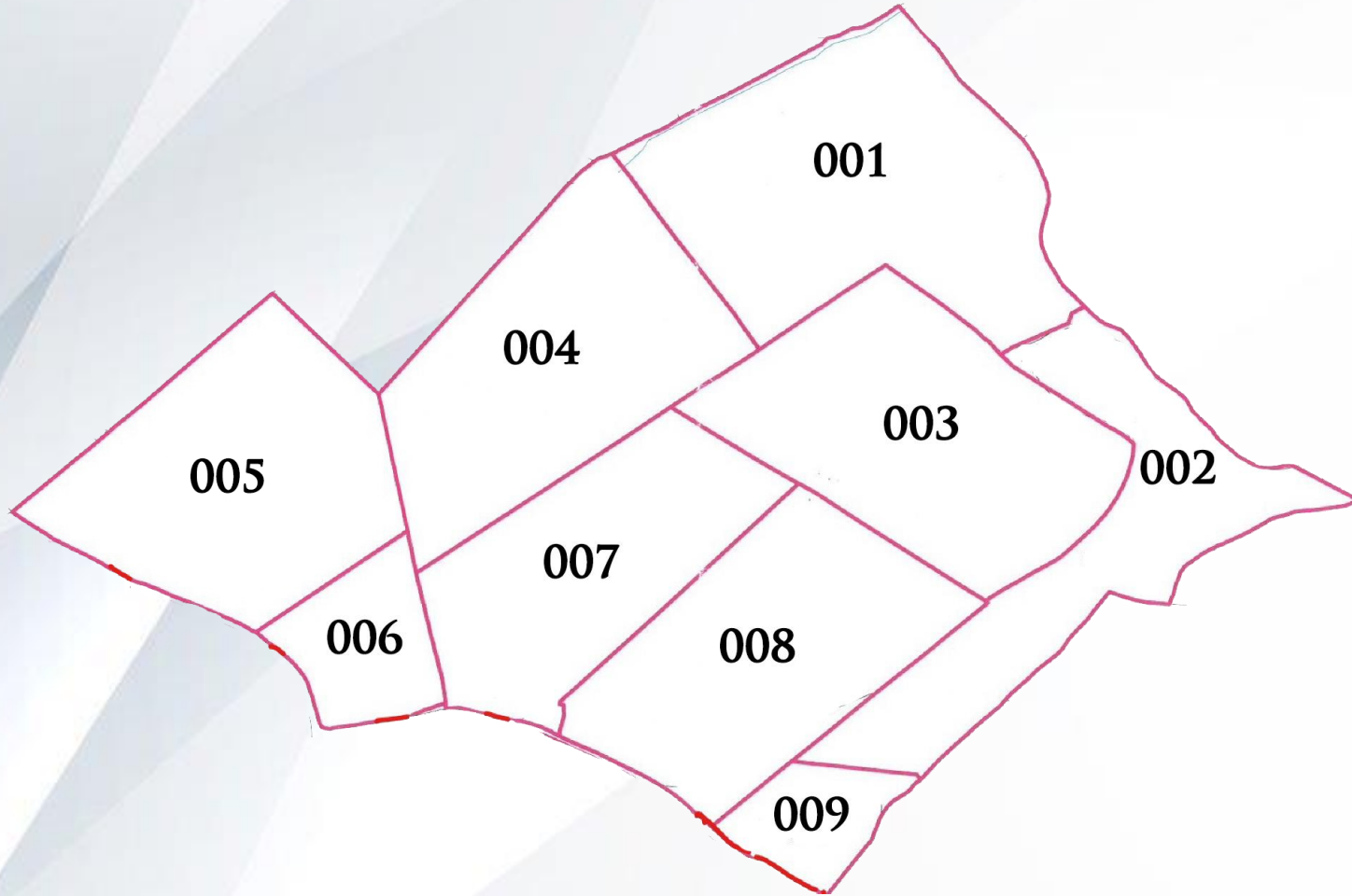
A. On Subdivision

For subdivided parcels of land that require enlargement, prepare new section following the last number of the section in the barangay , to enable the inscription of data in the Parcel Identification Map (PIM)

As new FAAS are prepared for the subdivided parcels, new PIMs are drafted for the new sections, and new TMCRs are also prepared, following the procedure in the post field tax mapping activities.



Chapter I: Identification, Listing and Discovery



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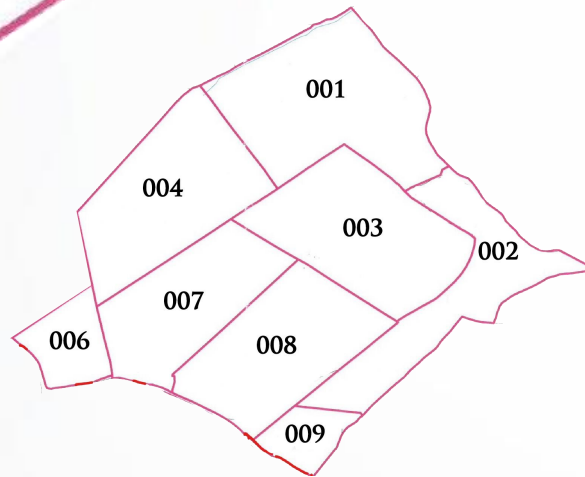
Subdivision of Land



Chapter I: Identification, Listing and Discovery

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Subdivision of Land



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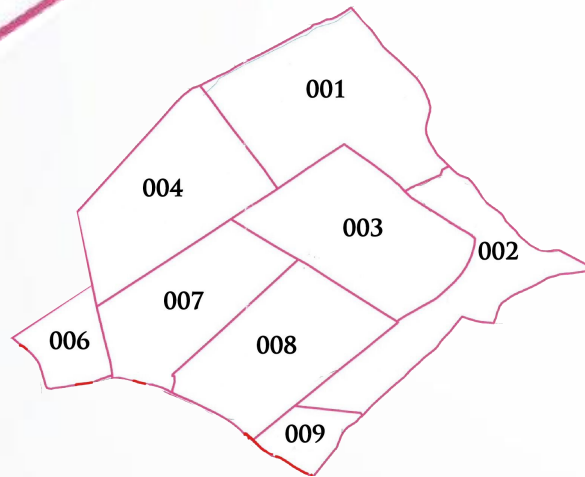
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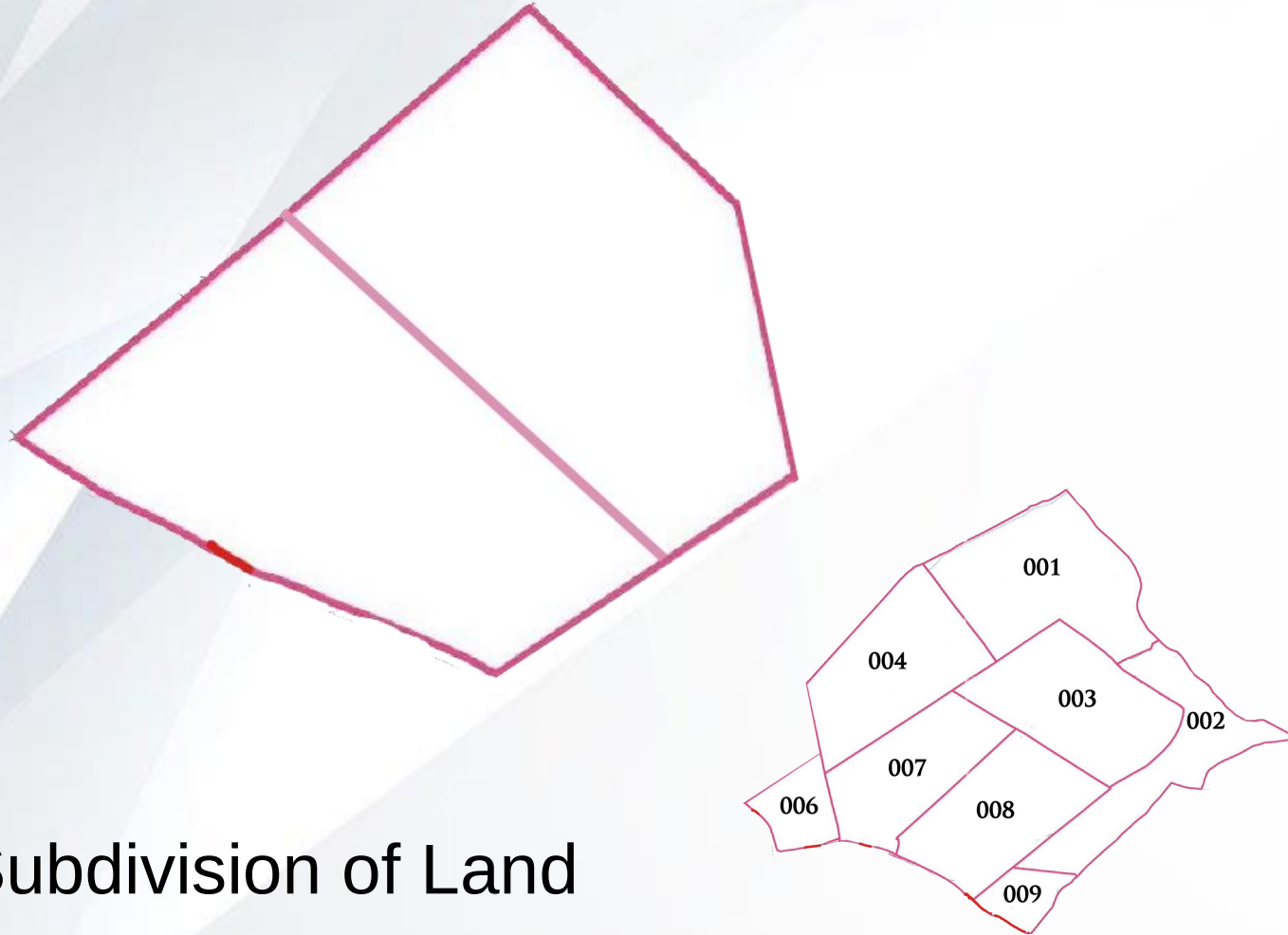
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Subdivision of Land



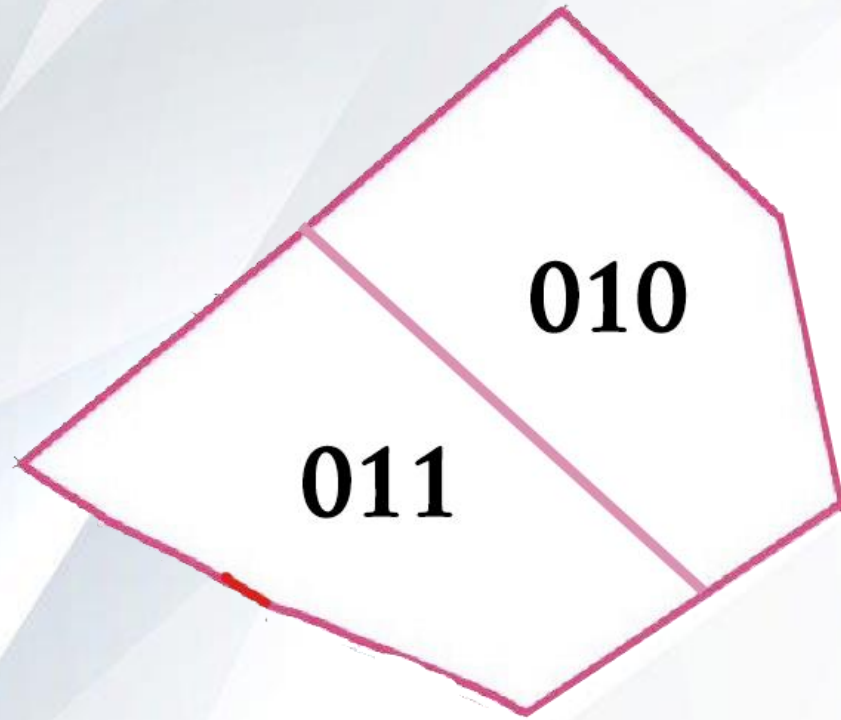
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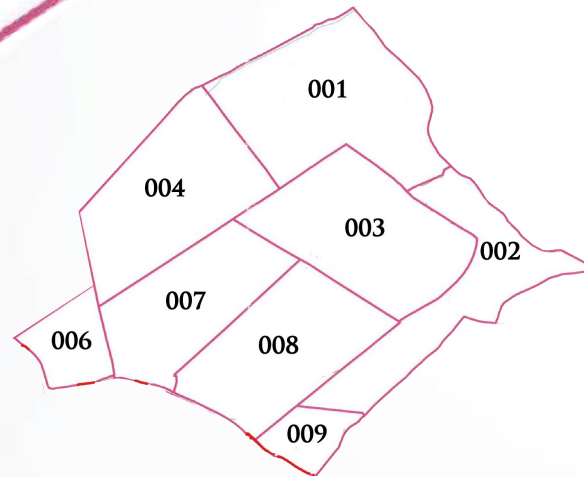
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Chapter I: Identification, Listing and Discovery

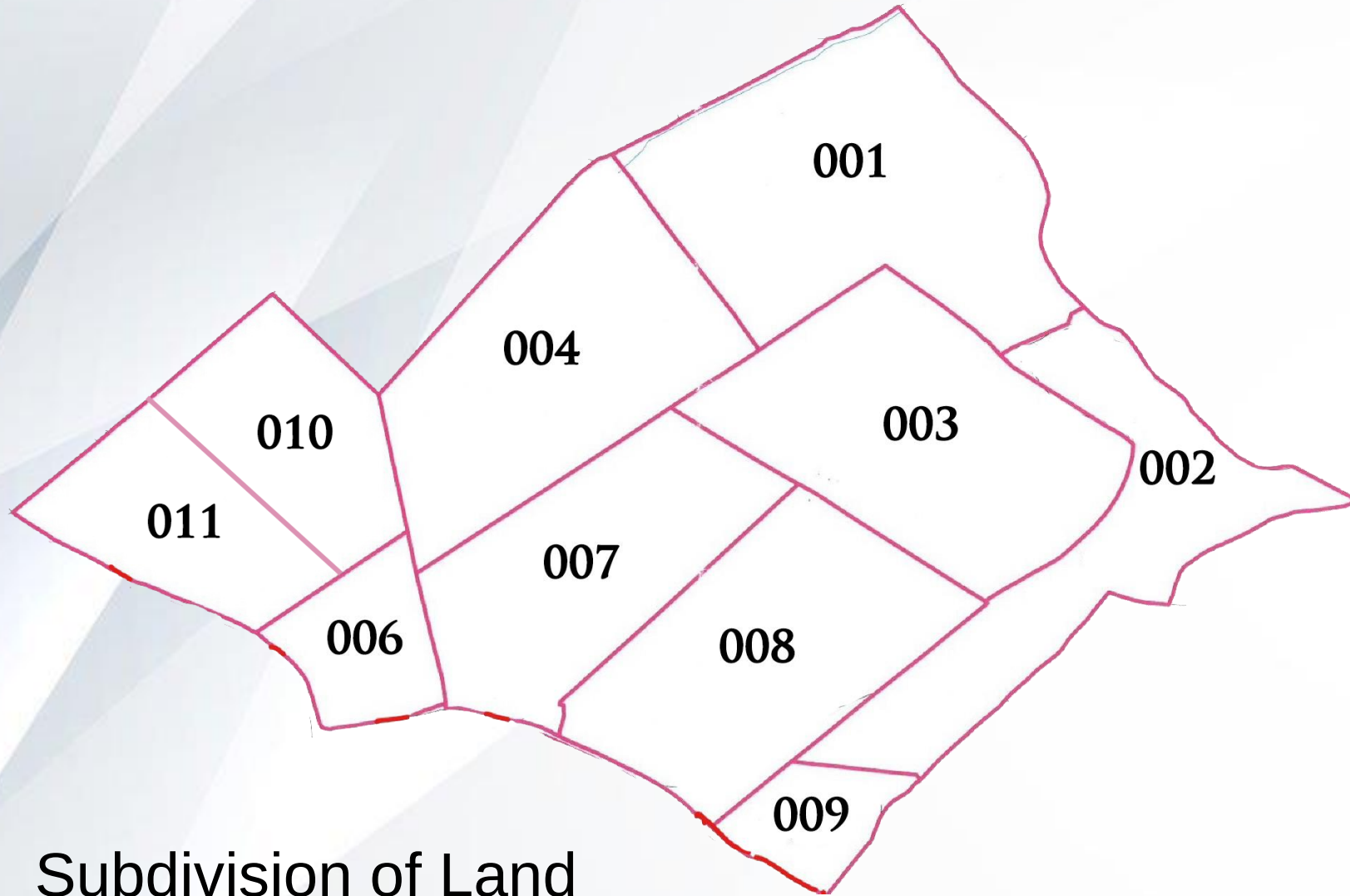


Subdivision of Land



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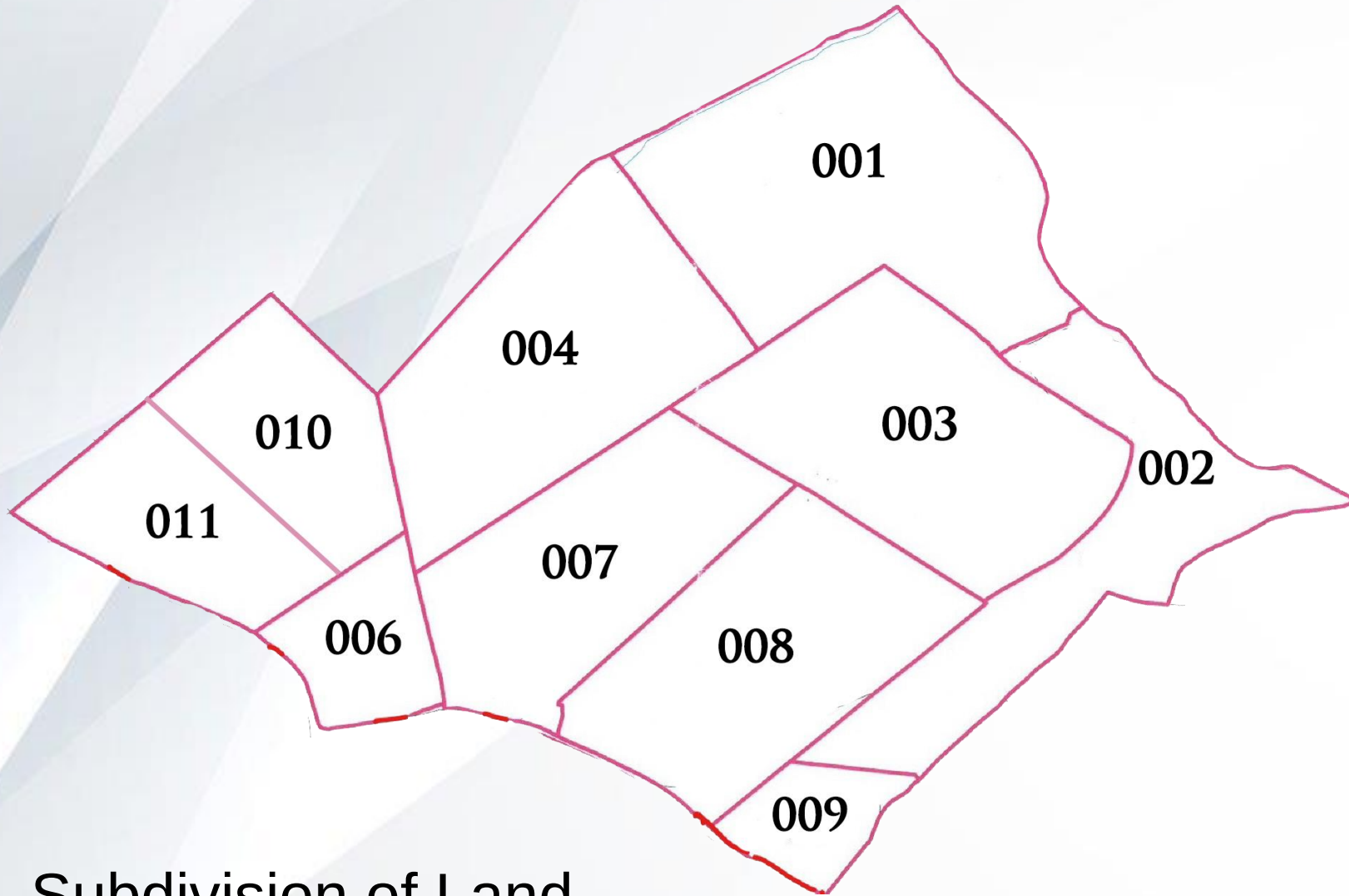
Chapter I: Identification, Listing and Discovery



Subdivision of Land

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Chapter I: Identification, Listing and Discovery



Subdivision of Land

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Chapter I: Identification, Listing and Discovery

Section 4. Retirement, Cancellation, and Assignment of New PIN

Retirement, Cancellation, and Assignment of New PIN

B. On Consolidation

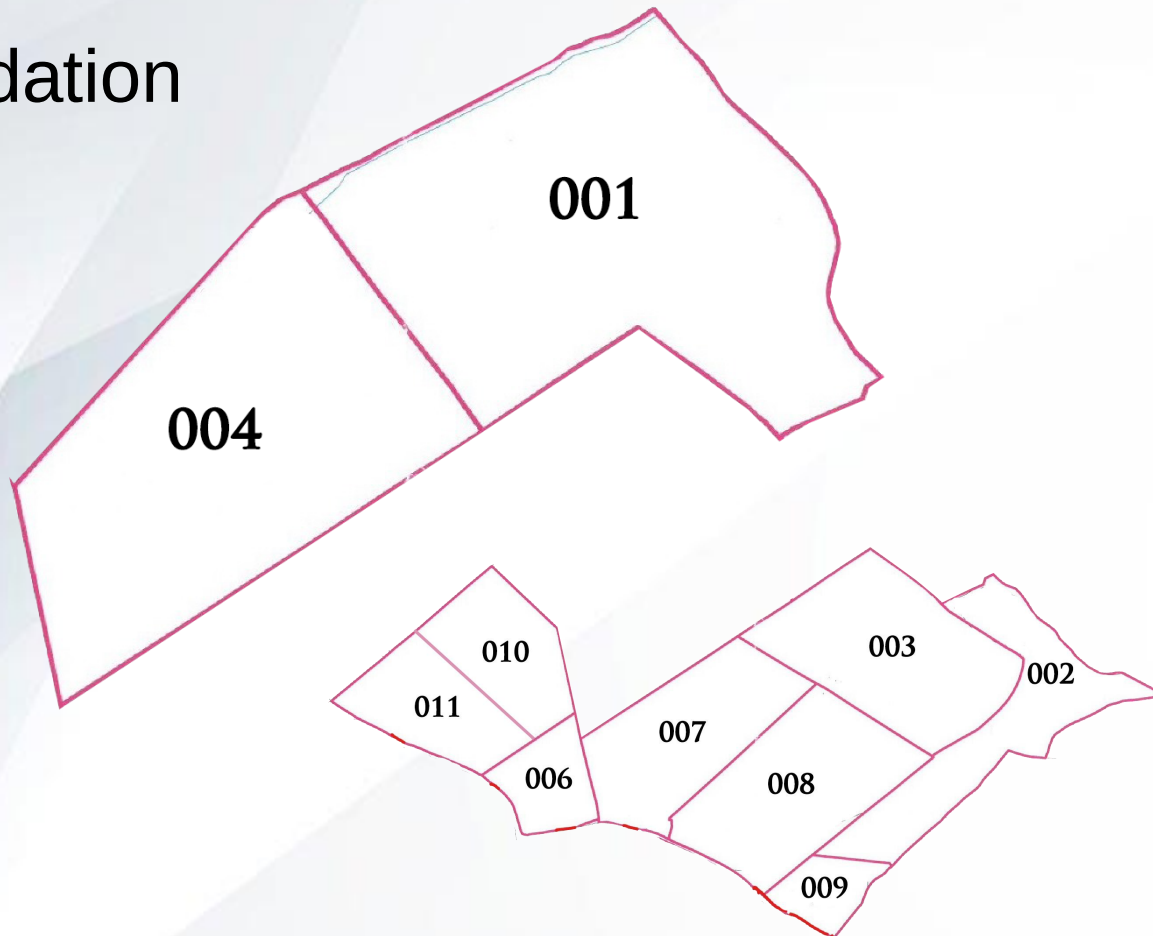
When several lots are consolidated into a single parcel or new parcels of land, cancel the PINs of the consolidated lots. The new PIN/s of the consolidated lots shall follow the last PIN in the affected section.

C. Inscription of PIN on Tax Maps and TMCRs

Properly inscribe the new PINs in the PIMs and enter relevant data in the FAAS and the corresponding TMCRs.

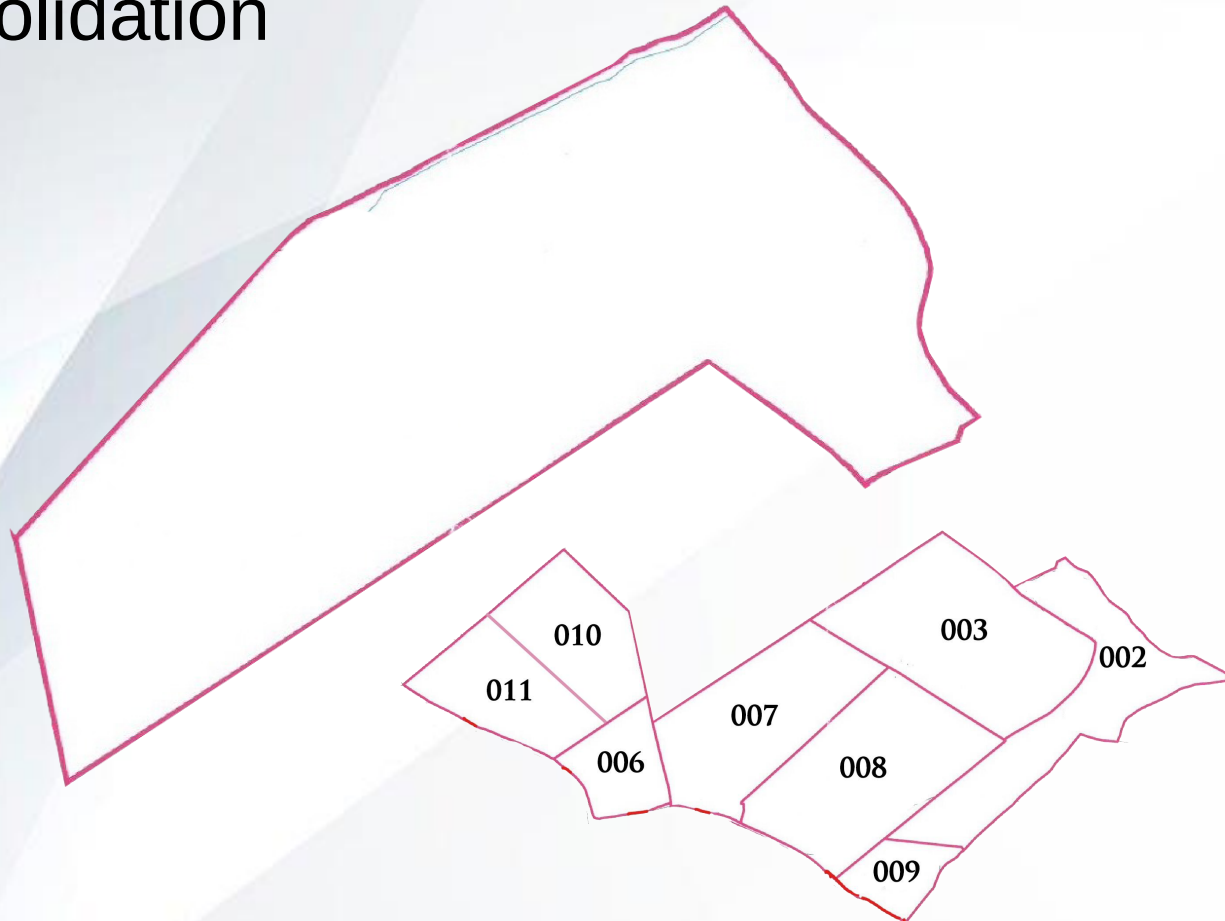


Consolidation



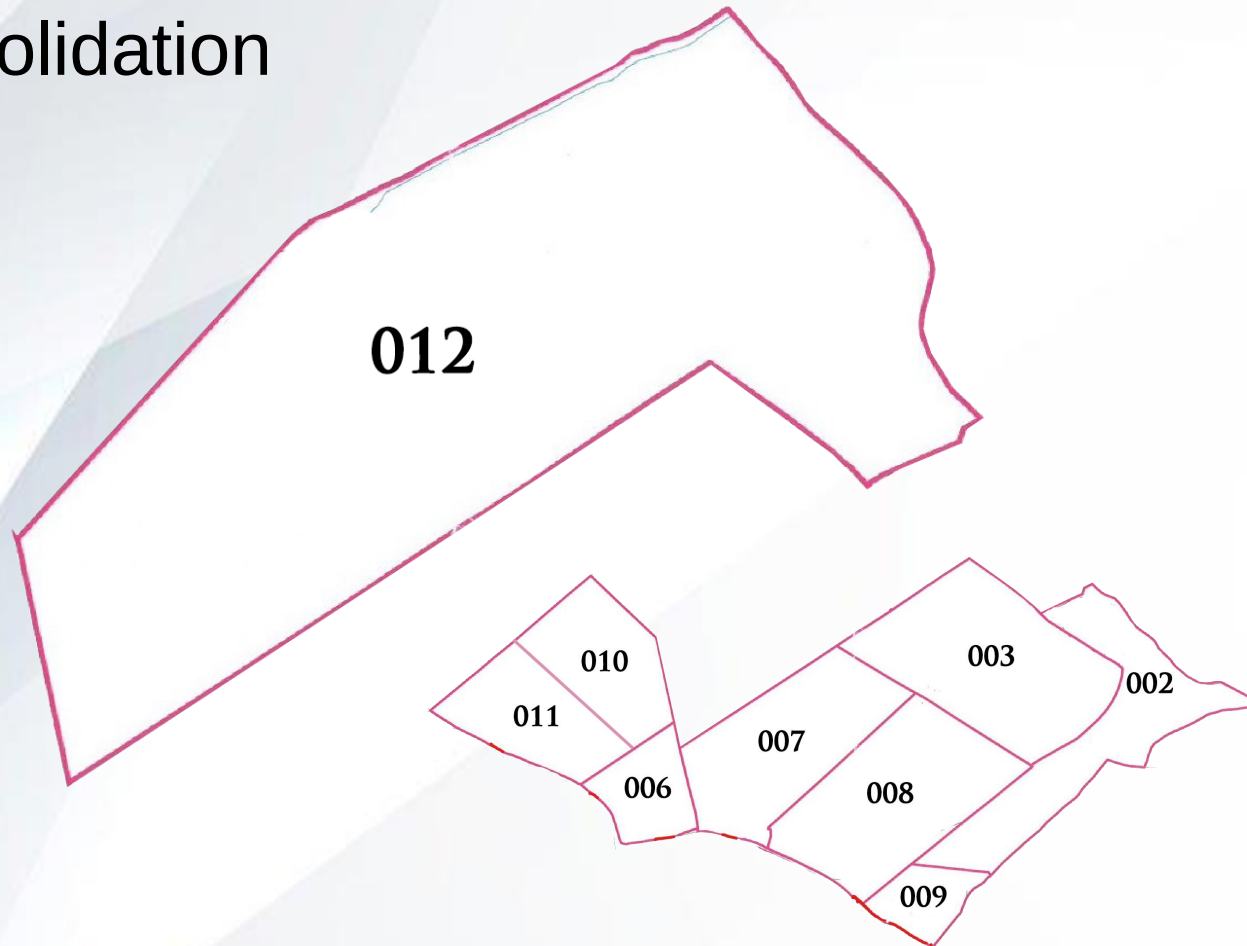
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Consolidation



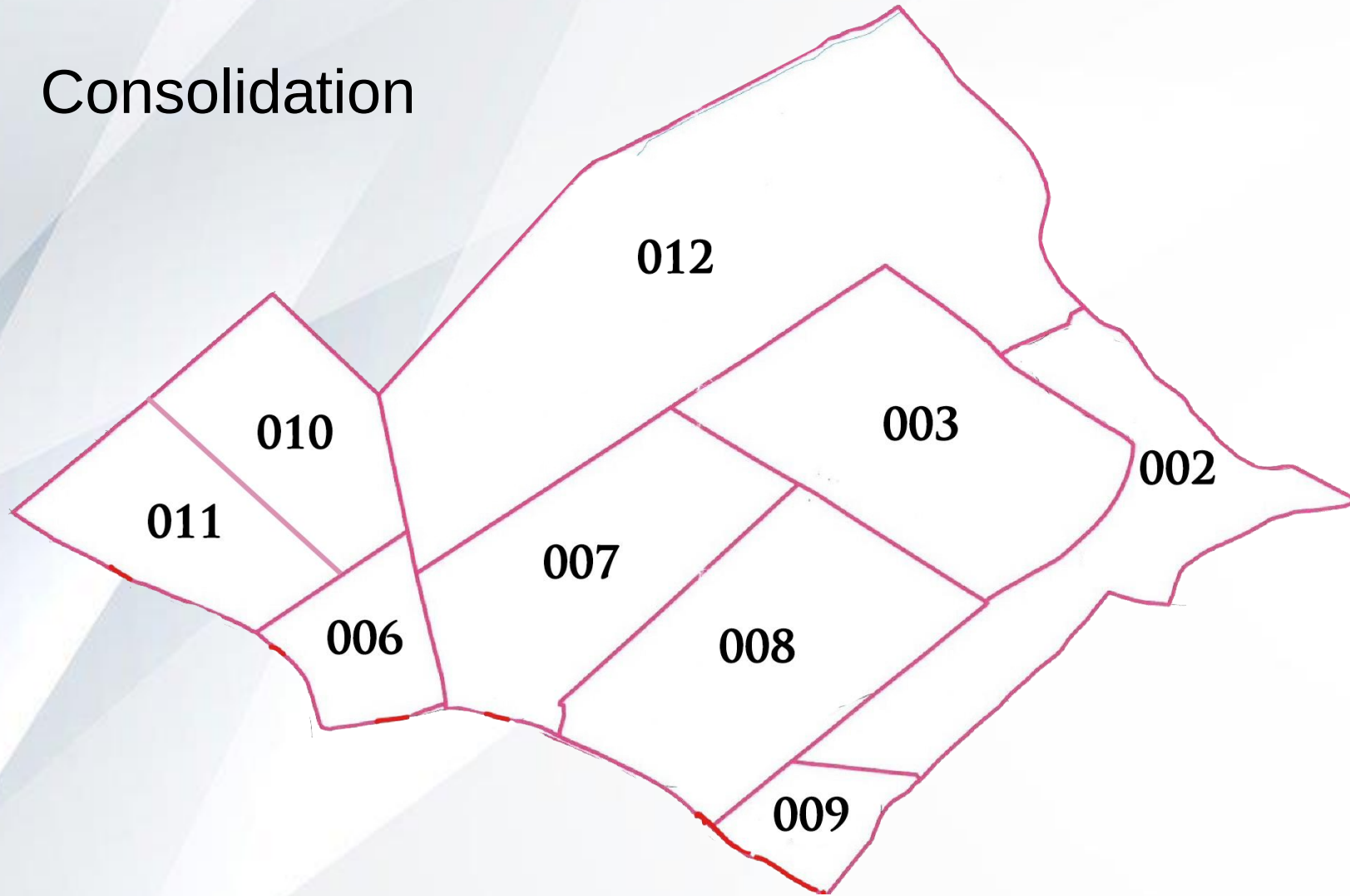
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Consolidation



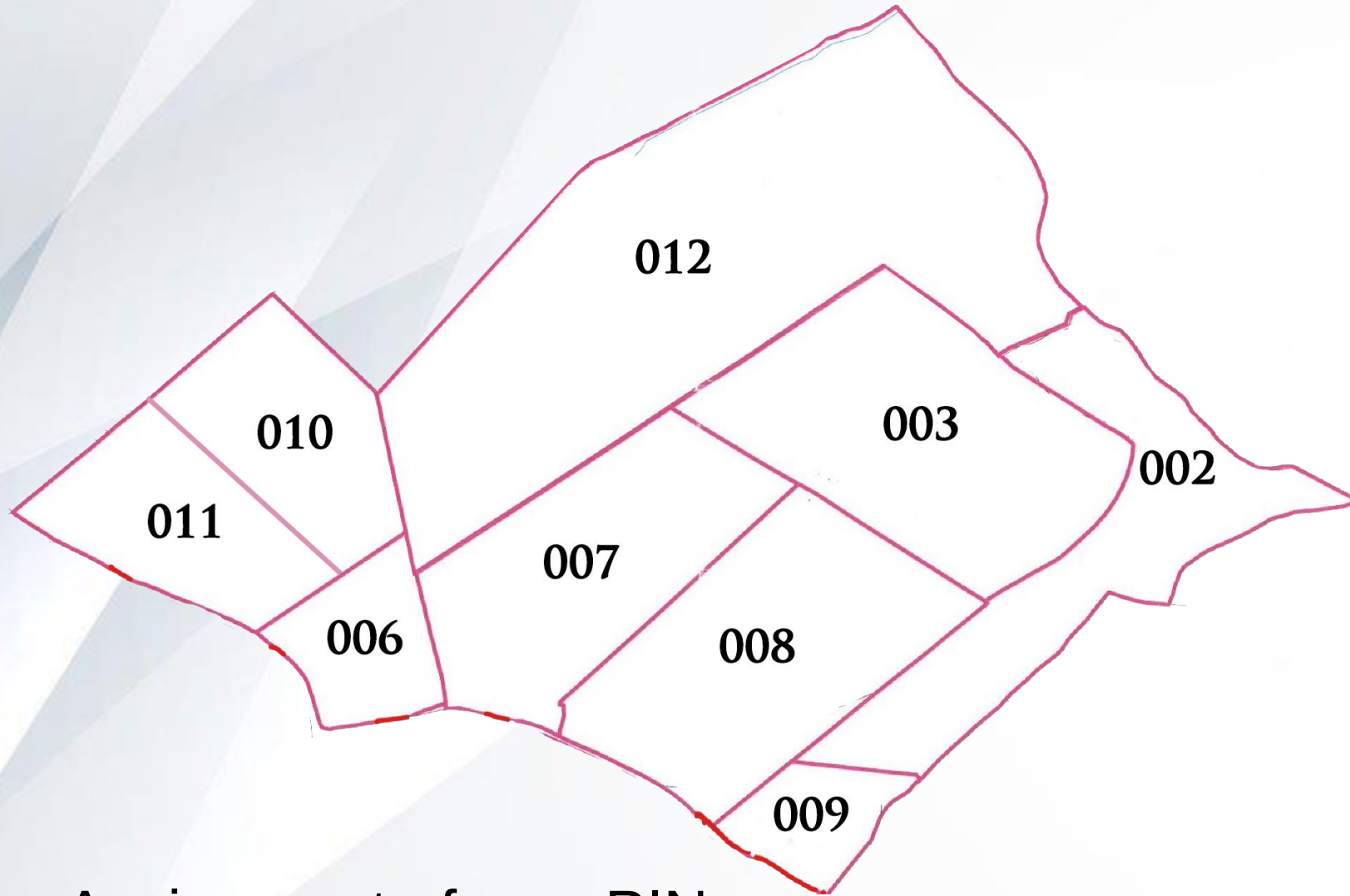
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Consolidation



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Chapter I: Identification, Listing and Discovery

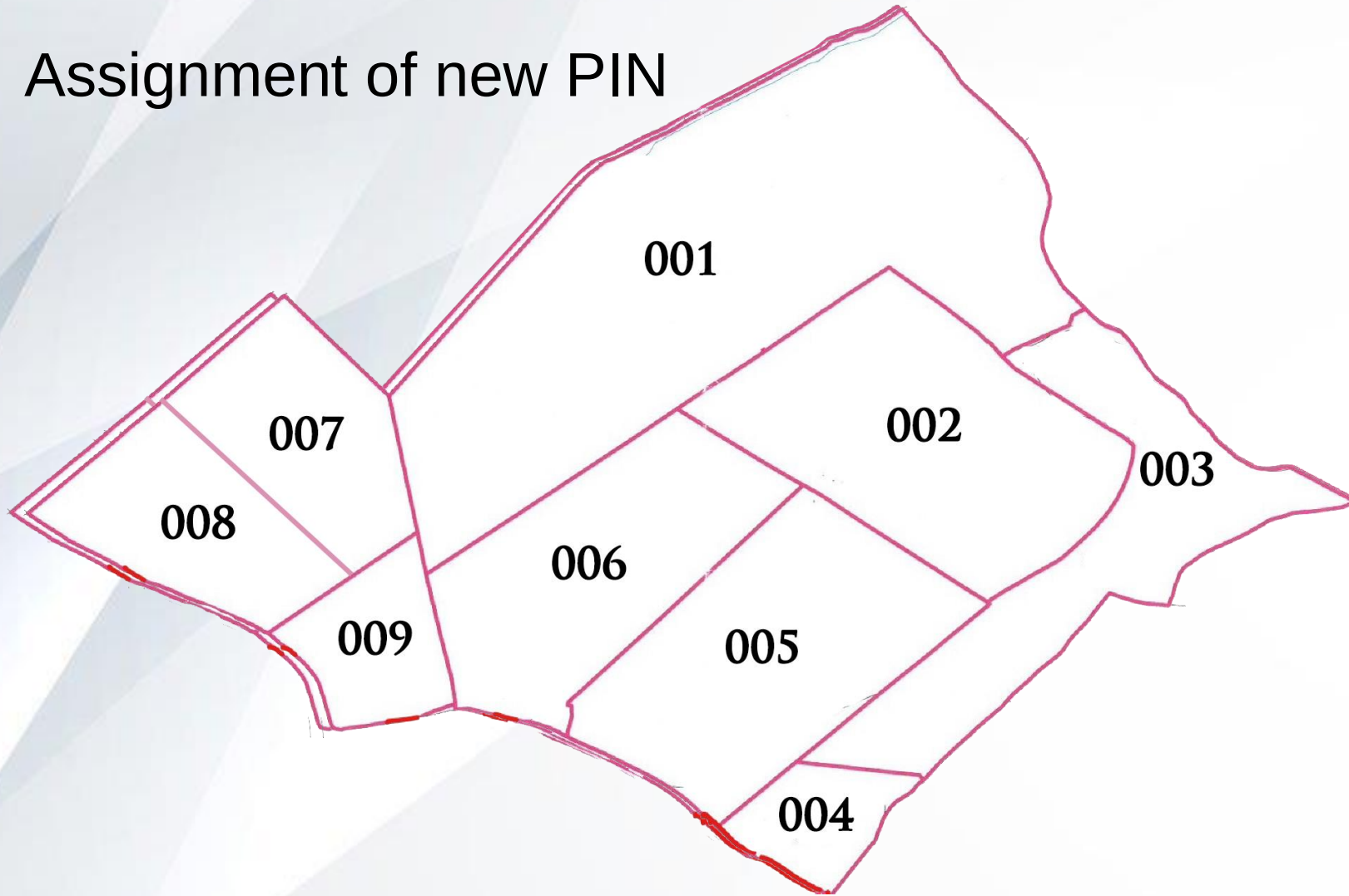


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Assignment of new PIN



Assignment of new PIN



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Chapter I: Identification, Listing and Discovery

Section 4. Retirement, Cancellation, and Assignment of New PIN

Retirement, Cancellation, and Assignment of New PIN

D. Building and Machinery

When a building is demolished or destroyed, and subsequently requires the cancellation of its tax declaration upon the request of the owner, cancel its statistical count in the TMCR, and retire the PIN. This is also applicable to inoperable machinery.

PINs will be assigned to the FAAS of newly discovered buildings and machinery, and these are reflected in the TMCR as statistical counts on the data entry for the lot where these buildings and machinery are located or installed.



Chapter I: Identification, Listing and Discovery

Section 4. Retirement, Cancellation, and Assignment of New PIN

Retirement, Cancellation, and Assignment of New PIN

E. On Newly Created LGU

When new LGUs are created, whether these are provinces, cities, municipalities or barangays, all PINs of the entire LGU are retired. In their stead, assign new PINs based on their new index numbers and conduct another tax mapping of the new LGU.



Chapter I: Identification, Listing and Discovery

Section 4. Retirement, Cancellation, and Assignment of New PIN

Retirement, Cancellation, and Assignment of New PIN

F. On Territories Transferred to Another LGU

In cases when a portion of an LGU is transferred to another LGU by virtue of new law or a court order, retire the PINs for the properties that will be transferred and conduct a retaxmapping of the receiving LGU.



Section 5. Assessment Roll

Provinces, Cities and the Municipality of Pateros of Metro Manila Area shall prepare and maintain an Assessment Roll (AR), where all real properties are listed, whether taxable or exempt, located within the territorial jurisdiction of the local government unit concerned.

The following listing shall be prepared:

- 1. Taxable real properties; and***
- 2. Exempt real properties.***

Section 5. Assessment Roll

The following shall be furnished with a copy of the real property Assessment Roll (AR):

1. Provincial, City, or Municipal Treasurer (Sec. 248, LGC); and
2. LCE and the Sanggunian concerned (Sec. 472 (b)(10), LGC).

Chapter I: Identification, Listing and Discovery

Section 6. Discovery

In the event when a required person, natural or juridical, refuses or fails to declare real property pursuant to **Section 202 (LGC)**, the Provincial, City or Municipal **Assessor shall:**

1. **Declare the property in the name of the defaulting owner**, if known, or against an unknown owner, shall assess the property for taxation in accordance with **Section 204** of the LGC of 1991. No oath shall be required of a declaration thus made by such Provincial, City or Municipal Assessor.
2. Issue a summon to the property owner and require the submission of a **sworn statement declaring the property within 15 days**.
3. Issue a **second notice within 15 days** if the owner fails to comply on the summon;



Chapter I: Identification, Listing and Discovery

Section 6. Discovery

Section 204 (LGC) Declaration of Real Property by the Assessor

In the event when a required person, natural or juridical, refuses or fails to declare real property pursuant to **Section 202 (LGC)**, the Provincial, City or Municipal **Assessor shall:**

1. **Declare the property in the name of the defaulting owner**, if known, or against an unknown owner, shall assess the property for taxation in accordance with **Section 204** of the LGC of 1991. No oath shall be required of a declaration thus made by such Provincial, City or Municipal Assessor.
2. Issue a summon to the property owner and require the submission of a **sworn statement declaring the property within 15 days**.
3. Issue a **second notice within 15 days** if the owner fails to comply on the summon;
4. Coordinate with necessary local and national government agencies to acquire all relevant information about the real property as part of due diligence;
5. Declare the property
6. Issue of the Notice of Assessment and Tax Declaration.



CHAPTER II

INTRODUCTION TO TAX MAPPING

Lays the groundwork for understanding the fundamentals of tax mapping. It explores the legal basis, its objectives and importance, and key concepts related to Base Source Engineering Controlled Survey Maps.



Tax mapping operations - provide on-site information on real property, which is needed in the computation of the assessed value of properties and in the collection of taxes.

Tax maps – the output of tax mapping operations, become a part of the assessment records. Therefore, assessors should place the highest possible **priority** on the construction of tax maps.

Chapter II. Introduction to Tax Mapping

Section 7. Legal Mandate

Provinces and cities, including the Municipality of Pateros of Metropolitan Manila Area, **shall be primarily responsible** for the proper, efficient, and effective administration of the real property tax (RPT), subject to the rules and regulations governing the classification, appraisal and assessment of real property issued by the Department of Finance (DOF). **Article 291, IRR (LGC).**

Section 472(b)(5) of the LGC provides that Assessors shall prepare, install, and maintain a system of tax mapping, showing graphically all property subject to assessment and gather all data concerning the same.



Chapter II. Introduction to Tax Mapping

Section 8. Objective of Tax Mapping



Establish a complete inventory of all real properties;



Provide a permanent link between real property and office records;



Identify the ownership or beneficial user of real property;



Account for the total land area of a province, city or municipality, for RPT purposes.

Chapter II. Introduction to Tax Mapping

Section 9. Importance of Tax Maps

Important tool in the real property assessment process establishes a **permanent link** between the real property in the field and the assessment records in the office an indispensable step that paves way to the **discovery of undeclared real property and ensures the integrity of the assessment records.**



Chapter II. Introduction to Tax Mapping

Section 10. Sources of Engineering Controlled Base Maps

- A. Cadastral Survey**
- B. Amendment Surveys**
- C. Conversion Survey**
- D. Forestlands and National Parks/Protected Areas Delimitation Surveys**
- E. Geodetic Control Surveys**
- F. Google Earth/Bing Map/PhilGIS**
- G. Government Land Surveys**
 - i. National Government Lands Survey
 - ii. Local Government Units (LGU) Lands Survey



Chapter II. Introduction to Tax Mapping

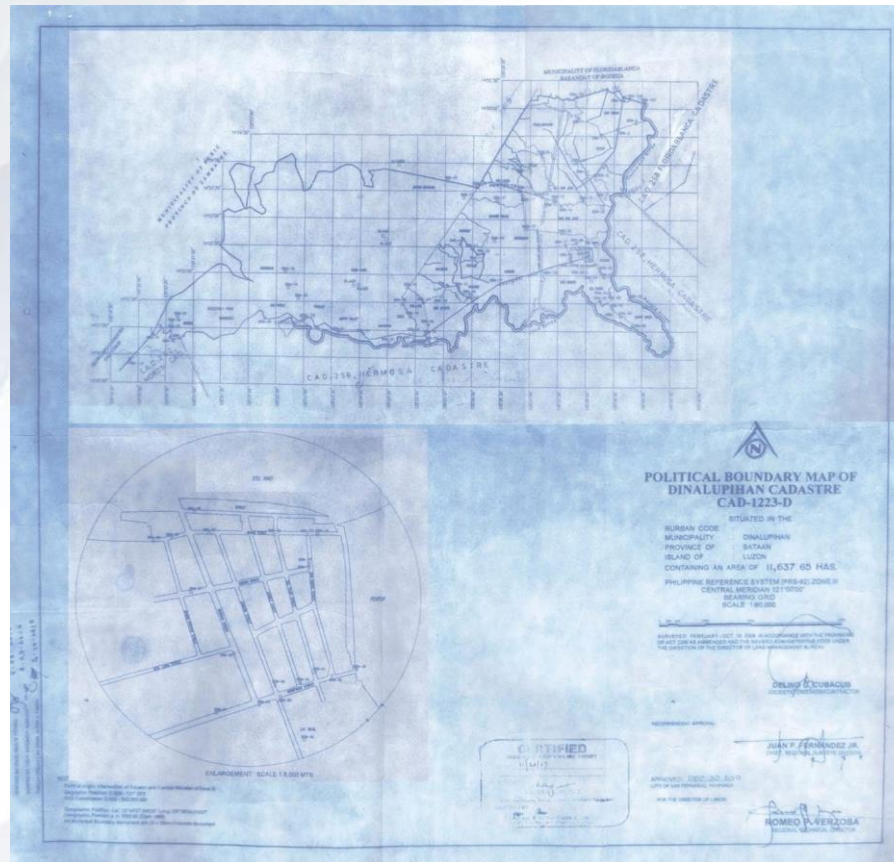
Section 10. Sources of Engineering Controlled Base Maps

- H. Isolated Surveys**
- I. Mineral Land Surveys**
- J. Perimeter Survey**
- K. Private Land Surveys**
- L. Public Land Surveys**
- M. Rectified Aerial Photographs**
- N. Road Network Maps**
- O. Topographic Survey**
- P. Other Relevant Sources**
- Q. Law enacted by Congress creating the LGU and relevant local ordinances.**



Chapter II. Introduction to Tax Mapping

Section 10. Sources of Engineering Controlled Base Maps



Cadastral Map



Section 10. Sources of Engineering Controlled Base Maps

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Chapter II. Introduction to Tax Mapping

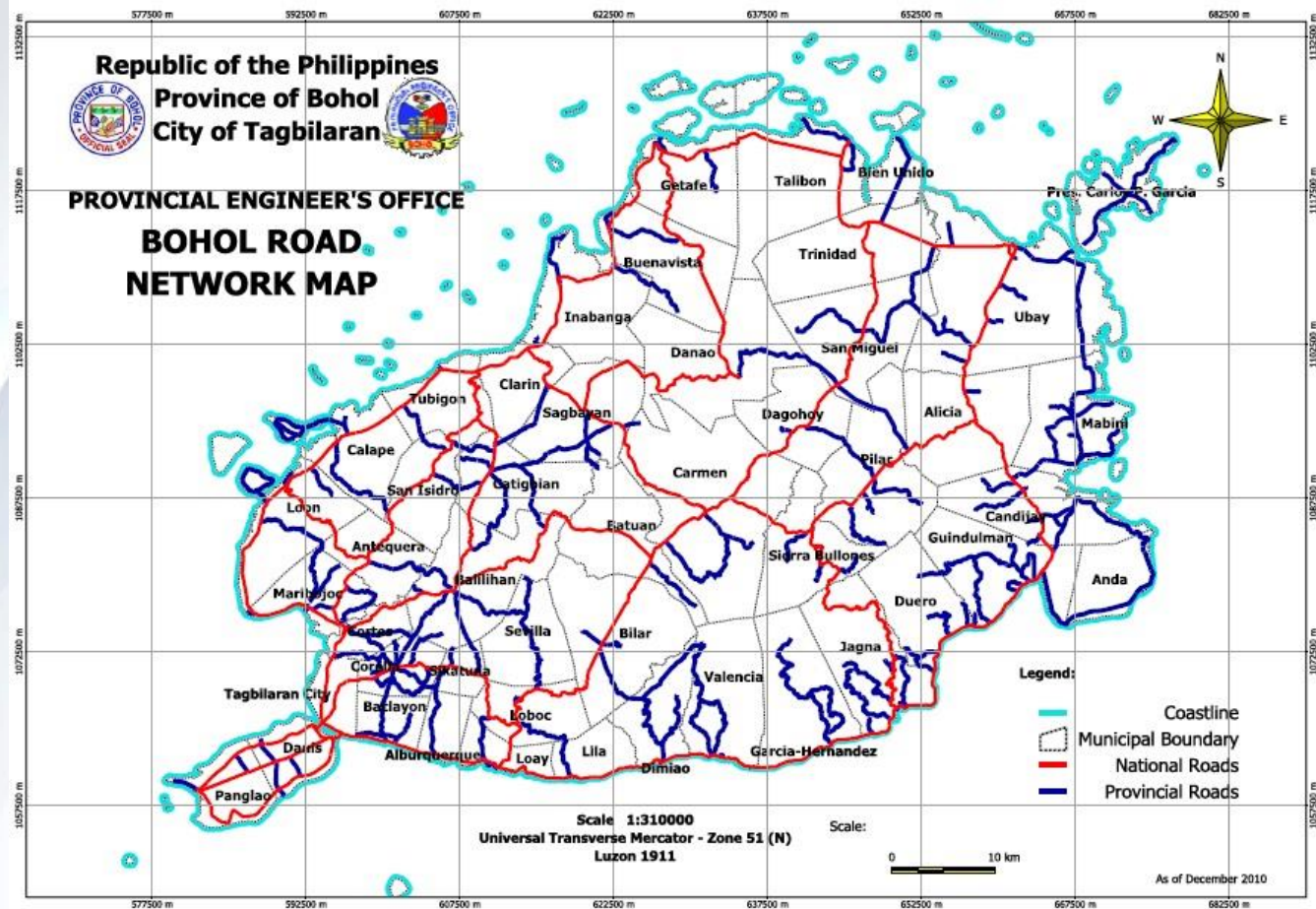
Section 10. Sources of Engineering Controlled Base Maps

Rectified Aerial Photograph



Chapter II. Introduction to Tax Mapping

Section 10. Sources of Engineering Controlled Base Maps

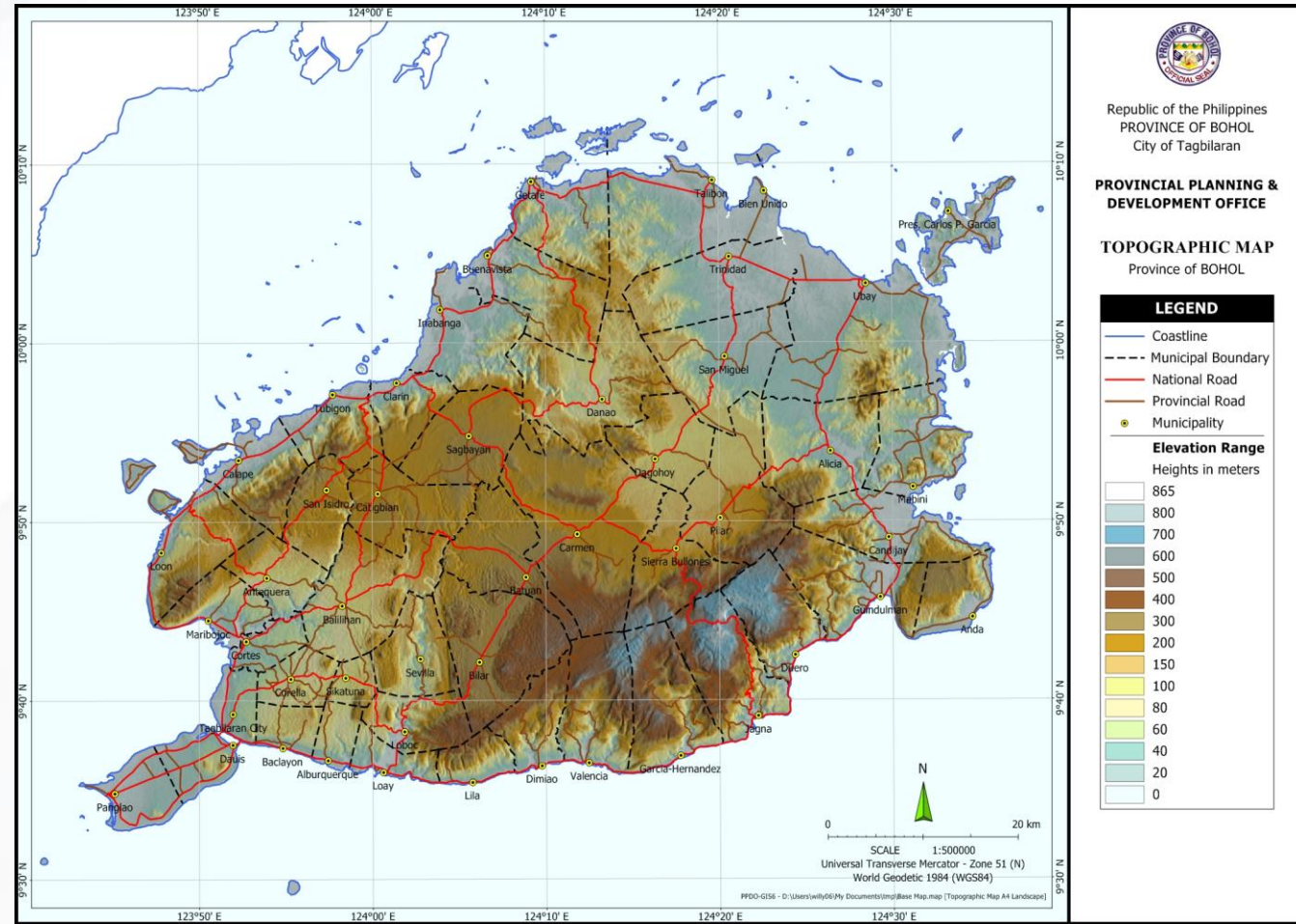


Road Network Map

Chapter II. Introduction to Tax Mapping

Section 10. Sources of Engineering Controlled Base Maps

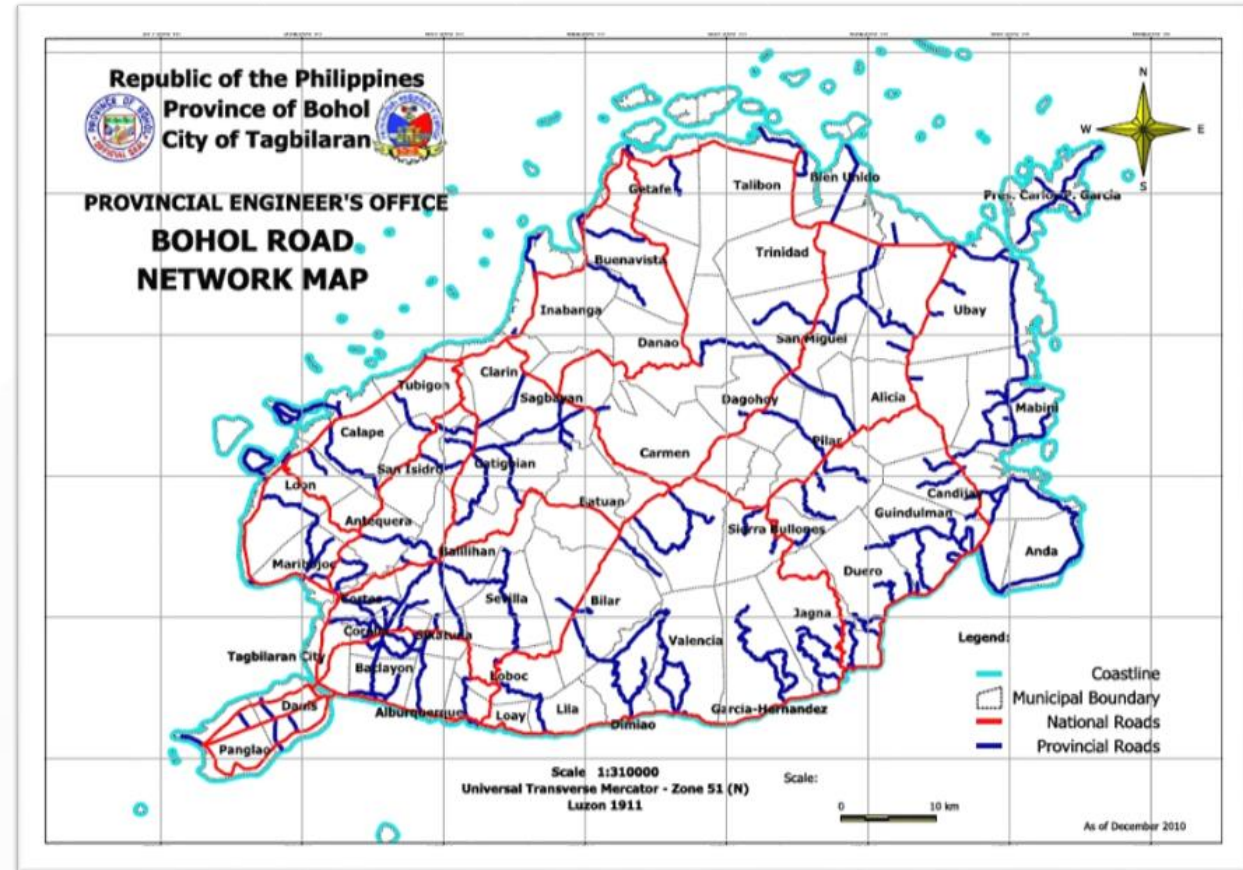
Topographic Map



Chapter II. Introduction to Tax Mapping

Section 10. Sources of Engineering Controlled Base Maps

Road Network Map



Chapter II. Introduction to Tax Mapping

Section 10. Sources of Engineering Controlled Base Maps

Rectified Aerial Photograph



Example vertical aerial image



Orthorectified image

CHAPTER III

TAX MAPPING OPERATIONS

Discusses the logistics, covers the planning process, the importance of accurate reliable data, and preparatory activities. It outlines the procedures and activities undertaken before, during, and after fieldwork.



Chapter III. Tax Mapping Operations

Section 11. The Planning Process in Tax Mapping Activities

Planning Process



Provinces and cities shall prepare a **comprehensive and time-phased plan of action** for the installation of the tax maps and its corresponding maintenance.

Chapter III. Tax Mapping Operations

Section 11. The Planning Process in Tax Mapping Activities

Planning Process

Example of comprehensive and time-phased plan of action

Local Government Unit: [NAME OF LGU]		TAX MAPPING IMPLEMENTATION PLAN																							
		YEAR 1												YEAR 2											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Preparatory Activity																								
	Preparation of Implementation Plan																								
	• Preparation of Budget																								
	<i>Note: Regular or supplemental</i>																								
	Enactment of Appropriation Ordinance																								
	• Issuance of Executive Order																								
	Conduct of Tax Mapping Information Campaign																								
2	Pre-field Activities																								
	Organization, Orientation, and Training of Tax Mapping Team																								
	Gathering and Procurement of Engineering Controlled Survey Maps																								
	Procurement of Tracing or Mylar Papers, Drawing Instruments and Fixtures, Forms of FAAS, TDs, TMCRs, and Other Supplies and Materials																								
	Preparation of Barangay Base Maps																								
	Pre-see up of Base Maps and Assessment Records (FAAS, TDs, TMCR)																								
	• Assignment of Temporary PIN (Base Map, Pre-TMCR, FAAS)																								
	Compiling of FAAS by Barangay																								
	• Field Route Preparation																								
	• Inventory and Assigning of Field Instruments or Equipment																								
3	Field Activities																								
	• Courtesy Call with Barangay Officials Concerned																								
	Inspections/Validations of Real Properties on-site																								
	Recording and Inscribing of Discoveries in the Barangay Base Maps																								
	Recording of Tax Mapping Data in FAAS and Pre-TMCR																								
	Photocopying of Real Properties and Supporting Documents																								
	Compiling of Field Outputs (Existing and New Discovery)																								
4	Post-field Activities																								



Chapter III. Tax Mapping Operations

Section 11. The Planning Process in Tax Mapping Activities

PREPARATORY ACTIVITIES

**Preparation of Tax
Mapping
Implementation
Plan (TMIP)**

**Preparation
of Budget**

**Enactment of
Appropriation
Ordinance**

**Conduct of
Tax Mapping
Information
Campaign**

**Establishment
of Workstation**



Chapter III. Tax Mapping Operations

Section 11. The Planning Process in Tax Mapping Activities

PRE-FIELD ACTIVITIES

**Organization,
Orientation, and
Training of Tax
Mapping Team**

**Gathering and
Procurement of
Engineering
Controlled Maps**

**Procurement of
Tracing or Mylar
Papers, Drawing
Instruments and
Fixtures, Forms of
FAAS, TDs, TMCRs,
and Other Supplies
and Materials**

**Preparation of
Barangay Base
Maps**

**Pre-tie up of
Base Maps and
Assessment
Records (FAAS,
TDs, TMCR)**



PRE-FIELD ACTIVITIES

Preliminary tie-up of FAAS to Base Map

Preparation of the Pre-Tax Map Control Roll (Pre-TMCR)

Preparation of the Field Work plan

Inventory and Assigning of Field Instruments and Equipment

Final Briefing of Tax Mapping Team and Barangay Guides

Chapter III. Tax Mapping Operations

Section 11. The Planning Process in Tax Mapping Activities

FIELD ACTIVITIES

Courtesy Call
with Concerned
Barangay
Officials

Inspections /
Validations of
Real Properties
On-site

Recording and
Inscribing of
Discoveries in
Barangay Base
Maps

Photo capturing
of Real
Properties and
Supporting
Documents

Review of the
Field Work
Accomplishmen
t and Data
Gathered

Compiling of
Field Outputs
(Existing and New
Discovery)



Chapter III. Tax Mapping Operations

Section 11. The Planning Process in Tax Mapping Activities

POST-FIELD ACTIVITIES

**Finalization of
Barangay Index
Maps**

**Finalization of
Section Index Maps**

**Finalization of
Tax Maps**

**Finalization of
Parcel Number
on Tax Maps**

**Finalization of
Post-Tax
Mapping Control
Roll (TMCR)**

**Submission of
FAAS to
Appraisal and
Assessment
Units**



Chapter III. Tax Mapping Operations

Section 12. Tax Mapping Data

In the conduct of tax mapping, the following data corresponding to land, buildings and other structures, and machinery shall be provided, as follows:

A. For Lands

1. Land title: *owner, number, land area, date of issuance, date of registration, lot number, technical descriptions*
2. Administrator and possessor
3. Actual use
4. Approved survey plan: boundaries and coordinates
5. Land classifications of public domain*
6. Classification of real property**



A. For Lands

7. Water tributaries of river course
8. Road networks
9. Protected areas or national park
10. Areas of ancestral domain
11. Areas of public domain
12. Areas of alienable and disposable land (A&D)
13. Improvements introduced in the land
14. Productivity
15. Other pertinent data

B. For Buildings and Other Structures

1. Name of owner, beneficial user, possessor, or administrator
2. Date completed, occupied, or demolished
3. Classification**
4. Predominant utilization
5. Structural type
6. Structural materials
7. Construction cost
8. Other pertinent data

**Section 215 of the LGC: residential, agricultural, commercial, industrial, mineral, timberland or special

C. For Machinery

1. Commercial invoice or receipts (original cost)
2. Transportation cost, installation cost, arrastre, bill of lading, insurance fee
3. Classification
4. Brand and make
5. Rated capacity
6. Economic life
7. Number of years used (date of operations)
8. Price index
9. Other pertinent data

Chapter III. Tax Mapping Operations

Section 13. Equipment and Tools

The Assessors shall procure all tools and equipment that are necessary to undertake the tax mapping operations and may leverage suitable technology in order to optimize the tax mapping operations process.



- A. Preparation of Tax Mapping Implementation Plan (TMIP)**
- B. Preparation of Budget**
- C. Enactment of Appropriation Ordinance**
- D. Conduct of Tax Mapping Information Campaign**
- E. Establishment of Workstation**

Chapter III. Tax Mapping Operations

Section 14. Preparatory Activity

Local Government Unit: [NAME OF LGU]		TAX MAPPING IMPLEMENTATION PLAN																							
		YEAR 1												YEAR 2											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Preparatory Activity																								
	Preparation of Implementation Plan																								
	• Preparation of Budget																								
	<i>Note:</i> Regular or supplemental																								
	Enactment of Appropriation Ordinance																								
	• Issuance of Executive Order																								
	Conduct of Tax Mapping Information Campaign																								
2	Pre-field Activities																								
	Organization, Orientation, and Training of Tax Mapping Team																								
	Gathering and Procurement of Engineering Controlled Survey Maps																								
	Procurement of Tracing or Mylar Papers, Drawing Instruments and Fixtures, Forms of FAAS, TDs, TMCRs, and Other Supplies and Materials																								
	Preparation of Barangay Base Maps																								
	Pre-tie up of Base Maps and Assessment Records (FAAS, TDs, TMCR)																								
	• Assignment of Temporary PIN (Base Map, Pre-TMCR, FAAS)																								
	Compiling of FAAS by Barangay																								
	• Field Route Preparation																								
	• Inventory and Assigning of Field Instruments or Equipment																								
3	Field Activities																								
	• Courtesy Call with Barangay Officials Concerned																								
	Inspections/Validations of Real Properties on-site																								
	Recording and Inscribing of Discoveries in the Barangay Base Maps																								
	Recording of Tax Mapping Data in FAAS and Pre-TMCR																								
	Photocapturing of Real Properties and Supporting Documents																								
	Compiling of Field Outputs (Existing and New Discovery)																								

Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

A. Organization, Orientation, and Training of the Tax Mapping Team

1. Composition, Duties and Responsibilities of the Tax Mapping Team

- i. Tax Mapper
- ii. Tax Mapping Aide
- iii. Data Gatherer
- iv. Draftsman/Cartographer
- v. Book Binder
- vi. Administrative Aide
- vii. Barangay Guide

2. Training of Tax Mapping Team

B. Gathering and Procurement of Engineering Controlled Survey Maps

C. Procurement of Tracing Papers, Mylar Films, Drawing Instruments and Fixtures, Forms of FAAS, TDs, TMCRs, and Other Supplies and Materials

D. Preparation of Preliminary Barangay Base Maps

1. Steps in the Preparation of Base Maps
 - i. North Orientation



Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

ii. Mapping Symbols

Feature Name	Symbol
Road - hard surface, all season	
Road - hard surface, all season	
Road - loose or stabilized surface, all season	
Road - loose surface, dry weather	
Rapid Transit route, road	
Road under construction	
Vehicle Track or winter road	
Trail or portage	
Traffic circle	

iii. Scale

The scale will depend on the relative sizes of lot parcels. The usual range of scale used are as follows:

- Urban lands – 1:100 to 1:2,000
- Non-Urban lands - 1:2,000 to 1:10,000
- Forest lands - 1:4,000 to 1:50,000

iv. Boundary Delineation

v. Boundary Conflict

Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

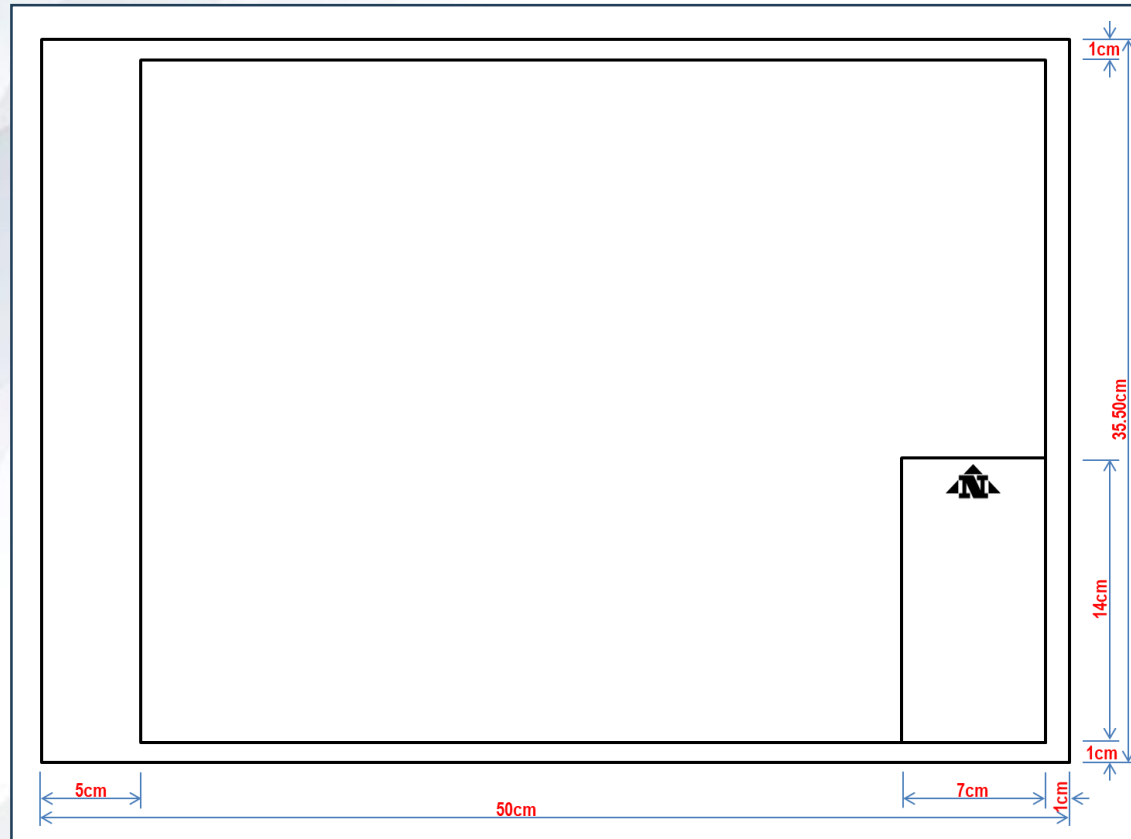
2. Type of Base Maps
 - i. **Map of the Philippines**
 - ii. **Provincial Index Map**
 - iii. **City/Municipal Index Map**
 - iv. **Barangay Index Map**
 - v. **Section Index Map**
 - vi. **Parcel Identification Map (PIM)**



Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

3. The Size and Dimensions of Tax Maps



The prescribed and standard size of all tax maps is **35.5 centimeters by 50 centimeters or (A3)**. The maps shall be arranged in the following order: the Provincial or City Index Maps followed by the Municipality Index Maps, the Barangay Index Maps then the Section Index Maps, and lastly the Section Maps

Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

PRE-FIELD ACTIVITIES

Organization, Orientation, and Training of Tax Mapping Team

- ✓ Tax Mapper
- ✓ Tax Mapping Aide
- ✓ Data Gatherer
- ✓ Draftsman
- ✓ Bookbinder
- ✓ Administrative Aide
- ✓ Barangay guide

Gathering and Procurement of Engineering Controlled Maps

- ✓ Cadastral Maps
- ✓ Road network maps
- ✓ Approved Subd Surveys & etc..

Procurement of Supplies and Materials

- ✓ Tracing Papers
- ✓ Drawing Instruments
- ✓ Fixtures
- ✓ Forms of FAAS, TDs, TMCRs and Others

Preparation of Barangay Base Maps

- ✓ Steps in the Preparation of Base Maps
 - North Orientation
 - Mapping Symbols
 - Scale
 - Boundary Delineation
 - Boundary Conflict
- ✓ Types of Base Maps

Pre-tie up of Base Maps and Assessment Records

- ✓ FAAS
- ✓ TDs
- ✓ TMCR



E. Preparation of the Field Appraisal and Assessment Sheet

1. Segregation of FAAS by barangay

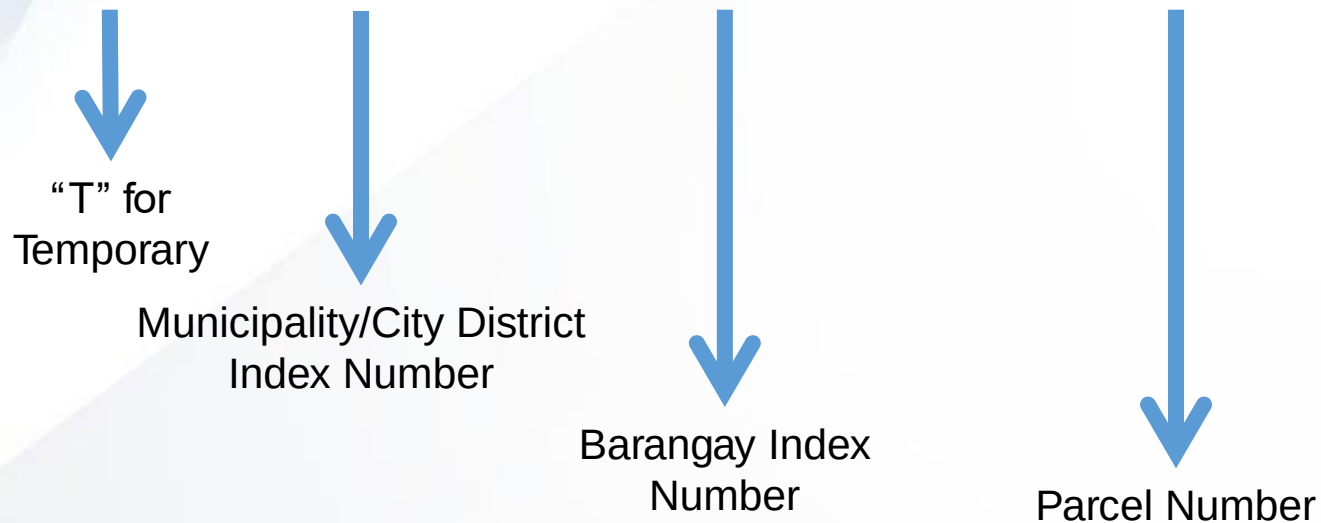
This FAAS should be arranged alphabetically, by owner's surname per barangay, and placed in a file folder or envelope. FAAS for buildings and machinery with no land reference yet, shall be filed separately and arranged alphabetically by declared owner's surname per barangay.

Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

2. Assignment of temporary Property Identification Number (PIN) on FAAS for **Land**

T – 01 – 0001 – 0001

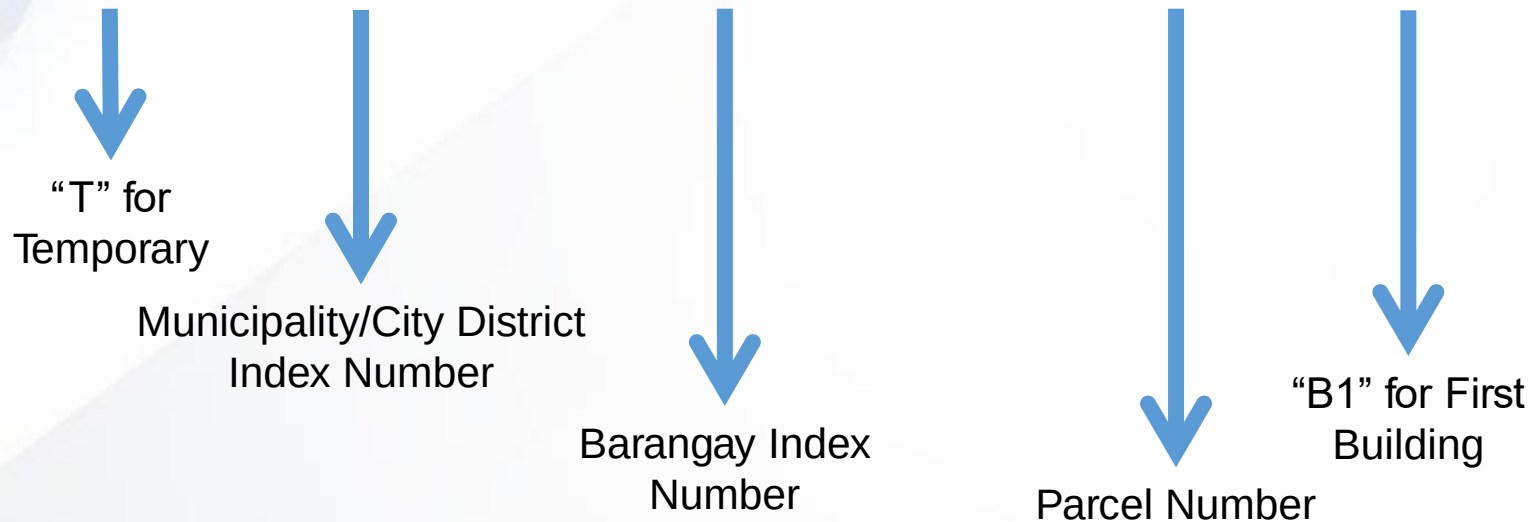


Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

2. Assignment of temporary Property Identification Number (PIN) on FAAS for **Building and Structures**

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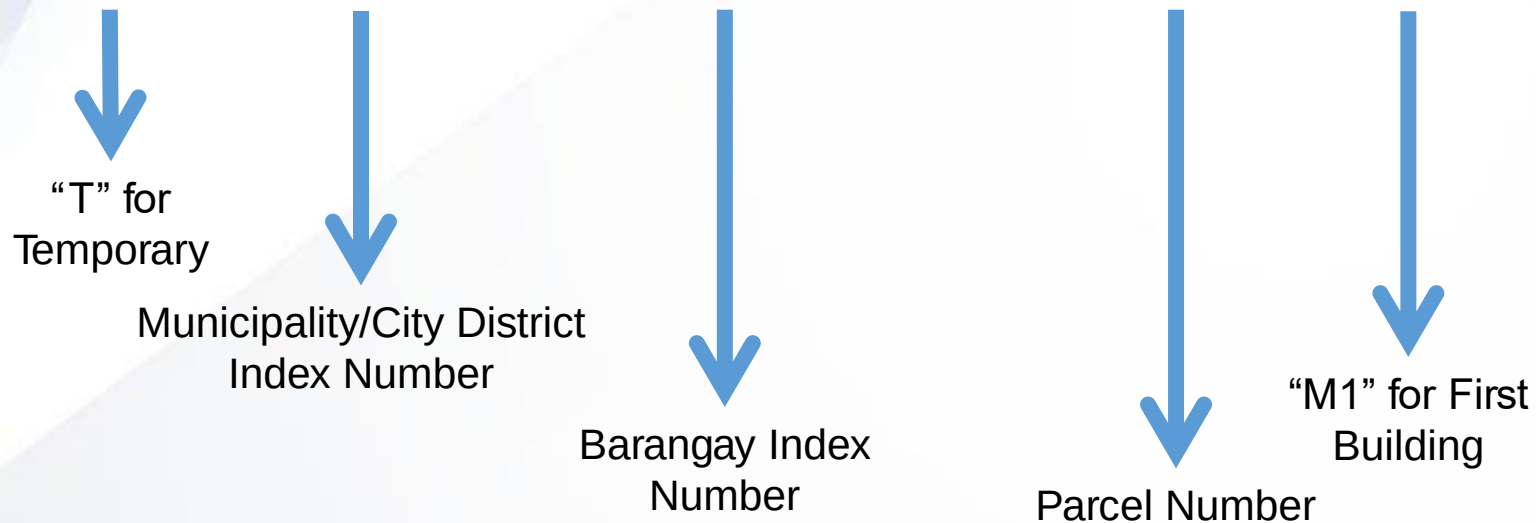


Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

2. Assignment of temporary Property Identification Number (PIN) on FAAS for **Machinery**

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Chapter III. Tax Mapping Operations

Section 15. Pre-Field Activities

- F. Preparation of the Pre-Tax Map Control Roll (Pre-TMCR)**
- G. Preliminary tie-up of FAAS to Base Map**
- H. Preparation of the Field Work Plan**
- I. Inventory and Assignment of Field Instruments and Equipment**
- J. Final Briefing of Tax Mapping Team and Barangay Guides**



A. Courtesy Call with Concerned Barangay Officials

B. Inspections/Validations of Real Properties On-site

1. For Land

- a. Introduce the tax mapping team;
- b. Identify and interview the owner of the property, administrator, possessor, or beneficial user
- c. Request for a copy of the title or plan of the lot;
- d. Determine the classification and the actual use based on principal and predominant utility of the real property;
- e. Sketch the parcel of lot in the FAAS and base map;

B. Inspections/Validations of Real Properties On-site

1. For Land

- f. Identify conflict areas or boundaries;
- g. Record the adjustment factors influencing the respective real properties, such as:
 - Residential lands – standard depth, corner influence, sunken areas, etc.
 - Agricultural lands – accessibility, distance to all-weather roads or trading centers

B. Inspections/Validations of Real Properties On-site

1. For Land

- h. Verify the information in the pre-TMCR and the FAAS against real properties onsite. If the tie-up is confirmed, put a second check mark in blue ink on the right side of the temporary PIN in the Pre-TMCR;
- i. Prepare a FAAS for newly discovered properties;
- j. Annotate non-existent or demolished properties in the FAAS; and
- k. Land within an alienable and disposable (A&D) area whose owner cannot be identified, shall be listed as “Unknown” declarant, pursuant to Section 204 of the LGC.

Section 16. Field Activities

B. Inspections/Validations of Real Properties On-site

2. For Building

- a. Introduce the tax mapping team;
- b. Identify and interview the owner of the property, administrator, possessor or beneficial user;
- c. Determine the classification and the actual use based on the principal and predominant utility of the real property;
- d. Request for a copy of the building plan;
- e. Measure the building dimensions;

B. Inspections/Validations of Real Properties On-site

2. For Building

- f. Identify the construction materials and extra items;
- g. Take a photo of the building;
- h. Prepare a FAAS for newly discovered buildings;
- i. Indicate non-existent or demolished properties in the FAAS.

Section 16. Field Activities

B. Inspections/Validations of Real Properties On-site

3. For Machinery

- a. Introduce the tax mapping team;
- b. Identify and interview the owner of the property, administrator, possessor or beneficial user;
- c. Determine the following:
 - Acquisition cost
 - Brand and make
 - Rated capacity
 - EL
 - Locally made or imported
 - Date installed and number of years used (date of operations)

Section 16. Field Activities

B. Inspections/Validations of Real Properties On-site

3. For Machinery

- d. Determine the classification and the actual use based on the principal and predominant utility of the real property;
- e. Prepare the FAAS for newly discovered machinery; and
- f. Annotate non-existent and non-operational machinery in the FAAS.

C. Recording and Inscribing of Discoveries in Barangay Base Maps

D. Photo Capturing of Real Properties and Supporting Documents

E. Review of the Field Work Accomplishment and Data Gathered

F. Compiling of Field Outputs (Existing and New Discovery)

Section 16. Field Activities

- A. Recording and Inscribing of Discoveries in Barangay Base Maps**
- B. Photo Capturing of Real Properties and Supporting Documents**
- C. Review of the Field Work Accomplishment and Data Gathered**
- D. Compiling of Field Outputs (Existing and New Discovery)**

Section 17. Post Field Activities

- A. Finalization of Barangay Index Maps**
- B. Finalization of Section Index Maps**
- C. Finalization of Tax Maps**
- D. Finalization of Parcel Number**
- E. Finalization of Post Tax Map Control Roll (TMCR)**
- F. Submission of FAAS to Appraisal and Assessment Units**

Chapter III. Tax Mapping Operations

Section 18. Updating and Maintenance of Tax Maps and Tax Map Control Roll

- A. Care and Storage of Tax Maps and Tax Map Control Roll (TMCR)**
- B. Updating of Working Maps**
- C. Physical Changes Affecting Tax Maps**



Chapter III. Tax Mapping Operations

Section 19. Miscellaneous Provisions

In the case of a real property whose owner is not known, the name of the actual possessor shall be indicated on the line provided for "Administrator" which shall be **superimposed by the word "Possessor" including the address** in order that any notice regarding the said property shall be sent through the possessor.



Chapter III. Tax Mapping Operations

Section 19. Miscellaneous Provisions

A road/irrigation canal which still appears to be owned by the registered owner and which traverses a parcel of land, the boundaries of which are shown by designated lines, shall be considered a separate parcel. However, if the property owner insists on writing that the affected area be recorded as part of the said parcel, the same shall not be deducted from the area of such land. It shall remain an integral part of the land and as one parcel.



Chapter III. Tax Mapping Operations

Section 19. Miscellaneous Provisions

When an easement, the use of which is restricted by the declared owner, is granted over or through a parcel of land and annotated in the title certificate, the boundaries shall be drawn in standard lines. Thus, the same shall be considered a separate parcel.

The portions of a parcel of land that is traversed by a municipal or city boundary line shall constitute separate parcels in the LGUs where they are located.



Chapter III. Tax Mapping Operations

Section 19. Miscellaneous Provisions

In cases where a parcel of land traversed by barangay boundary line within a municipality or city, the portion that has a bigger area will bear the PIN of the subject parcel of land, provided, however, that an annotation shall be made as illustrated hereunder:

Barangay	Area	Assessed Value
“A”	5,000 sq.m.	Php 1,000,000
“B”	3,000 sq.m.	Php 600,000



Chapter III. Tax Mapping Operations

Section 19. Miscellaneous Provisions

The extent of railroad track, which shall be an enclosed figure shall be considered as one parcel of land in every tax map.

A building or structure that is constructed on two or more lots will bear the PIN of the lot where the area occupied by the building foot print is larger.

The boundary lines and names of adjoining local government units shall be indicated in the tax map and shown by its standard designation and lettering.



Digitization of Tax Maps

Digitization is the acquisition, conversion, storage, and provision of information in computer/digital format that is standardized, organized and available in the system.

Using a document scanner, the documents are converted into digital format and stored systematically, for current and future reference.



THANK YOU



DEPARTMENT OF FINANCE | BUREAU OF LOCAL GOVERNMENT FINANCE

