



## 2.2 Issuance of Certification of No Improvement

The Assessor's Office issues Certification of No Improvement on the land without introducing any existing structure. This certification is one of the vital requirements by the BIR to determine the fee for the computation of capital gain tax, estate tax or any other applicable tax.

<b>Office or Division:</b>	Office of the Municipal Assessor			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C-Government to Citizen			
<b>Who may Avail:</b>	-The property owner himself or through a duly authorized representative -The Buyer or the Seller of the property -In case of the person's death, the nearest of kin.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
*For Certification of No Improvement, Ocular Inspection will be conducted, as scheduled				
Principal				
Letter request (1 Original)		Property owner		
Notarized Deed of Conveyance ( 1 photocopy)		Property owner/Buyer/Seller		
Survey plan or vicinity map or subdivision/partition plan (whichever is applicable for reference purpose to easily locate the property due to the absence of Tax Mapping)		Surveyor/Property owner		
Transfer Certificate of Title ( 1 photocopy)		Property owner		
Representative				
SPA or Authorization Letter, ID		Property owner		
Letter request (1 Original)		Property owner		
Notarized Deed of Conveyance ( 1 photocopy)		Property owner/Buyer/Seller		
Survey plan or vicinity map or subdivision/partition plan (whichever is applicable for reference purpose to easily locate the property due to the absence of Tax Mapping)		Surveyor/Property owner		
Transfer Certificate of Title ( 1 photocopy)		Property owner		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign in the client log book in the office front desk	1. Assist the client in signing	none	1 minutes	Office Staff, Assessor's Office
2. Fill up request form and submit the required documents	2. Receive request and check for its completeness	none	5 minutes	Clerk, Assessor's Office



3. Get advice & schedule for ocular site inspection	3. Check log book for available schedule	none	5 minutes	Clerk, Assessor's Office
4. Site Inspection proper	4.Site Inspection  4.1 If found without improvement, proceed to Step 5  4.2 If found with improvement, see Service #1 (Appraisal & assessment of Building)	none	30 minutes	Inspector & Mun. Assessor Assessor's Office
5. Get Order of Payment	5.Issue Order of Payment if found with no improvement; start processing the request	none	1 minutes	Office Staff Assessor's Office
6.Pay the required fee at the Treasurer's Office by presenting the Order of Payment	6.Accept the payment based on the Order of Payment	P50.00 Certification Fee + P30.00 Documentary Stamp per document	10 minutes	Cashier Treasurer's Office
7.Submit O.R. to assessor staff and wait for processing of document	7. Accept Official Receipt and attach to the document requested  Assessor signs	none	10 minutes	Office Staff Municipal Assessor, Assessor's Office
8.Receive the document	8.Issue the Certification of No Improvement to the client & make sign the logbook for acknowledgment	none	5 minutes	Office Staff Assessor's Office
<b>TOTAL:</b>		<b>P80.00 per document</b>	<b>1 hour &amp; 7 minutes</b>	