



Republic of the Philippines
CITY ASSESSOR'S OFFICE
 Ground Flr. Legislative Building
 Quezon City Hall Compound, Quezon City



14 July 2014

MR. GUILLERMO LUZ
 Co-Chair for the Private Sector
 National Competitiveness Council
 6th floor, Trade and Industry Building,
 361 Sen. Gil Puyat Avenue, Makati City

Sir:

This has reference to the letter of Amb. Joey Cuisia dated July 2, 2014 for which we were given a copy for comment, particularly on Registering Property.

Again, we would like to emphasize on the following points to justify our position that the issuance of the new tax declaration is a post registration process, to wit:

- (1) That Tax Declaration is a document used to determine how much a real property owner is to be assessed for the purpose of collection and payment of real property tax under the Local Government Code of 1991. It is not a title, but merely a statement by an owner or administrator of his/her real property declaring the true value and description of the property. It does not and cannot by itself alone confer any ownership or legal title to the property.

Under Section 208 of RA 7160 on Notification of Transfer of Real Property Ownership, real property owners are only required to notify the City Assessor within sixty (60) days from date of the transfer, to wit:

"Any person who shall transfer real property ownership to another shall notify the provincial, city or municipal assessor concerned within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee."

To further assert, Section 209(b) states:

"It shall also be the duty of the Registrar of Deeds to require every person who shall present for registration a document of transfer, alienation, or encumbrance of real property to accompany the same with a certificate to the effect that the real property subject of the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Registrar of Deeds to refuse the registration of the document."

that gives emphasis only on the tax clearance required. Continuity of ownership is based only on the owner/s' copy of TCT submitted, as part of their requirement.

- (2) In support of this claim, we are providing hereunder some statistics that can show proof of the post-registration procedure that we claim, for purposes of record validation.

YEAR	No. of Transfer Transactions Received	TCT/CCT dates issued	No. of properties registered	Equivalent Percentage
2012	Land 8,645	2010 & below	1,677	19.40%
		2011	1,800	20.82%
		2012	5,168	59.78%
	Improvement 9,273 <i>4,688 of these are ordinary improvements</i>	2010 & below	261*	5.69%
		2011	897*	19.56%
		2012	3,427*	74.74%
			*Titled improvements only	
2013	Land 7,907	2011 & below	1,405	17.77%
		2012	1,698	21.47%
		2013	4,804	60.76%
	Improvement 10,313 <i>4,599 of these are ordinary improvements</i>	2011 & below	168*	2.94%
		2012	1,535*	26.86%
		2013	4,011*	70.20%
			*Titled improvements only	