

# BUREAU OF LOCAL GOVERNMENT FINANCE REGION 1

## SUMMARY OF COMMON FINDINGS ON ASSESSMENT EXAMINATION AND EVALUATION CONDUCTED As of August 30, 2015

LGUs EVALUATED	DATE OF EVALUATION	COMMON FINDINGS & OBSERVATIONS	EVALUATION TEAM
<u>ILOCOS SUR</u>  1. Quirino 2. Cervantes	<u>2015</u>  Jan. 19-23	<u>REAL PROPERTY IDENTIFICATION</u> <ul style="list-style-type: none"> <li>○ Property Identification Numbering (PIN) System installed in some LGUs is still based on the 13-digits numbering system on Property Index Number and 8-digits Assessment of Real Property Number;</li> <li>○ Tax Maps and TMCRs of some municipalities were not updated;</li> <li>○ Some LGUs have incomplete cadastral land survey maps;</li> <li>○ No assigned parcel number for Roads/streets</li> <li>○ Original TMs were not signed by officers concerned;</li> </ul>	Jesseca S.P. Lubi/ Charito M. Galvez
<u>PANGASINAN</u>  3. Dasol 4. Infanta	Feb. 16-20	<ul style="list-style-type: none"> <li>○ Some LGUs have incomplete cadastral land survey maps;</li> <li>○ No assigned parcel number for Roads/streets</li> <li>○ Original TMs were not signed by officers concerned;</li> </ul>	
<u>ILOCOS NORTE</u>  5. Dingras 6. Banna	Apr. 14-17	<u>APPRAISAL AND ASSESSMENT</u> <ul style="list-style-type: none"> <li>○ The Schedule of Unit Base Market Values (SUBMV) is already two (2) years outdated, in the case of the Province of Pangasinan</li> <li>○ Some government roads and/or streets were still in the name of a private owner</li> <li>○ The revised real property assessment of some LGUs took effect Jan. 1, 2015 but there are still assessment records that are not yet completed</li> <li>○ Machineries used for agricultural purposes were classified as "Industrial"</li> <li>○ Some municipalities classified "Exempt" properties as "Special Class"</li> </ul>	
<u>PANGASINAN</u>  7. Mapandan 8. Sta. Barbara	Jul. 20-24	<ul style="list-style-type: none"> <li>○ Some municipalities classified "Exempt" properties as "Special Class"</li> </ul>	
<u>ILOCOS SUR</u>  9. Cabugao 10. San Ildefonso	Aug. 3-7	<u>RECORDS MANAGEMENT</u> <ul style="list-style-type: none"> <li>○ Forms used by most of the assessor's office were not in accordance with the prescribed format provided in the MRPAO;</li> <li>○ No updated Assessment Rolls (ARs) furnished to the treasurer's office;</li> <li>○ No separate ARs were prepared for "Exempt" properties</li> <li>○ Some LGUs do not issue Notice of Assessments (NAs) to real property owner after the conduct of G.R and when there are changes in the real property;</li> <li>○ Issued NAs only upon request of property owner/taxpayer;</li> <li>○ Some LGUs are still maintaining the Ownership Records Forms (ORF);</li> </ul>	

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		<ul style="list-style-type: none"> <li>○ Technical descriptions/specifications and other data needed to appraise machineries were not indicated in the Field Sheets;</li> <li>○ No ROA being maintained by the Municipal Assessor's Office;</li> <li>○ There are LGUs in which the Municipal Assessor approved &amp; duly signed the FAAS and TDS;</li> </ul> <p><b><u>OTHERS</u></b></p> <p><b><i>A. Personnel Complement</i></b></p> <ul style="list-style-type: none"> <li>a. Most of the Municipal Assessor's Offices lacks technical personnel and/or undermanned;</li> <li>b. The Municipal Assessor is not a license Real Estate Appraiser (REA);</li> </ul> <p><b><i>B. Ocular Inspection/Field Verification</i></b></p> <ul style="list-style-type: none"> <li>c. Cost of additional/extra items of buildings were not included in the value computation;</li> <li>d. General Description of building has insufficient data;</li> <li>e. Only the market value of the 1<sup>st</sup> floor is computed/appraised;</li> <li>f. No sketch of floor plan drawn and/or building floor plan attached to the Field Sheet;</li> </ul>	