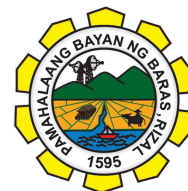




# **Office of the Municipal Treasurer**

## **Frontline Services**



## 1. COLLECTION OF BUSINESS TAX AND MAYOR'S PERMIT FEE

All business establishments are required to secure a Business License and Mayor's Permit and pay the corresponding business taxes before the start of operations. The Business license must be renewed from January 1 to 20 every year as mandated in the local tax ordinance unless an extension is issued by the Sangguniang Bayan. Penalties are imposed after this period.

Business taxes for newly opened enterprises are based on capitalization, but those already existing are computed on the basis of a percentage of gross sales/receipts. Payments may be made annually, semi-annually or quarterly. Taxes are due on the first 20 days of the start of each quarter. Penalty every month is 2%.

For late payments additional 25% surcharge.

Office or Division:		Office of the Municipal Treasurer			
Classification		Simple			
Type of Transaction:		G2B – Government to business entity, G2C – Government to transacting public			
Who may avail:		Any interested group or individual			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE		
Identification Card			BIR, Post Office, DFA, PSA, SSS, GSIS ETC.		
Assessment Form			Budget Office / BPLO		
CLIENT STEPS		AGENCY ACTION	FEES TO PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present the approved Sworn Declaration and other requirements for Business Permit.	1.1 Compute the business tax and other regulatory fees.	Base on Budget Office / BPLO Assessment	10 MINUTES	Treasurer's Staff Tresurer's Office
2	Pay business taxes and other regulatory fees and charges.	2.1 Issued official receipts.		10 MINUTES	Treasurer's Staff Tresurer's Office
TOTAL				20 MINUTES	



## 2. ISSUANCE OF COMMUNITY TAX CERTIFICATE

A community Tax Certification (CTC) is proof that an individual is a resident of the municipality and that they has paid the necessary dues arising from income derived from business, exercise of profession, and ownership or real properties in the area. Profit and non-profit corporations and other entities operation in the municipality must also secure a CTC

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Classification		Simple			
Type of Transaction:		G2B – Government to business entity, G2C – Government to transacting public			
Who may avail:		Any interested group or individual			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE		
Identification Card			BIR, Post Office, DFA, PSA, SSS, GSIS ETC.		
CLIENT STEPS		AGENCY ACTION	a	PROCESSING TIME	PERSON RESPONSIBLE
1	Fill out Personal Data sheet at Treasurer's Office and submit to Revenue collector.	1.1 Computes the amounts to be paid based on the information submitted inform the client and fill out the information in the CTC.	Community Tax Certificate (Individual)  <b>SENIOR CITIZEN</b>  Basic Annual Tax ₱ 5.00 + (Interest)  <b>EMPLOYED &amp; NOT EMPLOYED</b>	5 MINUTES	Revenue Collection Officer Tresurer's Office
2	Affix your signature and thumb mark on three (3) copies on the Community Tax Certificate.	2.1 The Revenue collector signs form the Municipal Office	Basic Annual Tax ₱ 5.00 + (Interest) + ₱ 1.00 for every ₱ 1000.00 of Salary Annually  Community Tax Certificate (Individual) may not exceed ₱ 5,005.00 in total charges	5 MINUTES	Revenue Collection Officer Tresurer's Office
3	Pay the amount the computed by and receive the Community Tax Certificate.	3.1 Issues the CTC	Interest will be apply after March 20  Community Tax Certificate (Corporation)  Maximum amount of ₱ 10,500 for every corporation	5 MINUTES	Revenue Collection Officer Tresurer's Office
TOTAL				15 MINUTES	



### 3. COLLECTION OF REAL PROPERTY TAXES

Real properties such as land, building and machineries are assessed by the Municipal Assessor's Office and real property taxes are due every year based on the assessment level and fair market value of the real property. The Real Property Tax payments are made at the land Tax Division of the Municipal Treasurer's Office. Payment can be made in annual, semi-annual or quarterly basis. Advance payment can avail of up to 20% discounts.

Office or Division:		Office of the Municipal Treasurer			
Classification		Simple			
Type of Transaction:		G2B – Government to business entity, G2C – Government to transacting public			
Who may avail:		All land and building owner's			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE		
Official receipts of the Previous years			Client		
Latest Real Property Tax Order of Payment			Tresurer's Office ( RPT Revenue Collection Officer)		
CLIENT STEPS		AGENCY ACTION	FEES TO PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Request for a Real property Tax Order of Payments (RPTOP)	1.1 Prepares RPTOP	1% per General Fund 1% per Special Education Fund	5 MINUTES	Revenue Collection Officer Tresurer's Office
2	Submit the Order of payments and latest Real Property Payments Official Receipts to the Revenue Collection	2.1 Verifies the last tax payments made on the real property.	Additional penalties for unpaid year of RPT.  20% discount for advance payment (December and succeeding year)	5 MINUTES	Revenue Collection Officer Tresurer's Office
3	Pay the assessed amount and receive the Official Receipt together with the previous year's Official Receipts submitted	3.1 Issues official receipt	10% discount for current year (January – March)	10 MINUTES	Revenue Collection Officer Tresurer's Office
TOTAL				20 MINUTES	





## 4. COLLECTION OF TRANSFER TAX

Transfer taxes are paid when transfer of ownership is made due to the execution of deeds such as sale, donation transfer by succession or by other means of transfer. Copies of Real Property Tax Declaration, Deed of Absolute sale and other applicable documents confirming transfer are required by the Revenue collector for the assessment of the transfer tax due for payment.

Office or Division:		Office of the Municipal Treasurer			
Classification		Simple			
Type of Transaction:		G2B – Government to business entity, G2C – Government to transacting public			
Who may avail:		All Individuals, Corporations			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE		
Certificate of Real Property Tax Payment			Tresurer's Office ( RPT Revenue Collection Officer)		
Real Property Declaration			Assessor's Office		
Deed of Sale			Client		
CLIENT STEPS		AGENCY ACTION	FEES TO PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit the requirements to revenue collection officer.	1.1 Computes the required fees.	1/2 of one percent of the market value or selling price whichever is higher	5 MINUTES	Revenue Collection Officer Tresurer's Office
2	Pay the transfer and certification fees and secures an Official Receipt. Proceed to Assessor's office to complete processing of transfer	2.1 Receives payment and issue official receipt.		5 MINUTES	Revenue Collection Officer Tresurer's Office
TOTAL				10 MINUTES	