



# CITIZEN'S CHARTER

## MUNICIPAL TREASURER'S OFFICE

Availability of the Service: Monday to Friday , 8:00 in the morning - 5:00 in the afternoon

PURSUANT TO LOCAL GOVERNMENT CODE OTHERWISE KNOWN AS R.A. 7160, EACH LOCAL GOVERNMENT UNIT SHALL EXERCISE ITS POWER TO CREATE ITS OWN SOURCES OF REVENUE ND LEVY TAXES, FEES AND CHARGES SUBJECT TO THE PROVISIONS STATED ON THIS CODE, CONSISTENT WITH THE BASIC POLICY OF LOCAL AUTONOMY. SUCH TAXES, FEES, AND CHARGES SHALL ACCRUE EXCLUSIVELY TO THE LOCAL GOVERNMENT UNITS.

### PAYING BUSINESS TAXES AND OCCUPATIONAL PERMITS

#### About the Services

All enterprises are required to secure a Business License and Mayor's Permit, and pay business taxes before the start of commercial operations. The license must be renewed from January 1 to 20, every year, otherwise penalties are imposed after this period. Business taxes for new enterprises are based on capitalization. Those for succeeding years are computed as a percentage of gross receipts/sales. Payments may be made annually, semi-annually or quarterly. Taxes are due on the first 20 days of each quarter.

**Renewal** of licenses may take 30 minutes or 2 hours depending on the results of verification made by BPLO Officer. Verification follows after securing clearance from various offices (Assessor's Office, Engineering Office, MPDO, MENRO, Waterworks Office, BFP). Processing of licenses for these applicants will take approximately 2 hours. Otherwise, only 30 minutes are required to secure a license.

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. LRCO receives printout Billing Statement submitted by the BPLO Personnel and issue Official Receipts for payment of taxes, fees and charges	10-15 minutes	Collecting Personnel: DORIS A. VISAYA Administrative Assistant III SHARON A. ONA Meter Reader I/Collector
2. Municipal Treasurer reviews and approves assessment and affixes his signature on the clearance.		CRISOL R. CALDA Municipal Treasurer

### PAYING REAL PROPERTY TAXES

#### About the Services

Owners of lands and buildings have to pay real property taxes annually. Taxes are a percentage of the property's taxable value. Taxable value is computed by multiplying a land or building's Fair Market Value (FMV) to its Assessment Level. Both the FMV and the Assessment Level are based on the schedule imposed by the Provincial Government. The Municipal Assessor's Office submits to the Provincial Government a new Schedule of Fair Market Values every 3 years. Real property tax payments are made at the Land Tax Division of the MTO. Taxpayers may choose to pay on an annual or quarterly basis. Discounts are given to those who pay in advance and those who pay on time.

#### Requirement(s)

- Copy of latest Real Property Tax Declaration
- Photocopy of latest Real Property Tax payment/Official Receipt

#### Taxes, Fees and Discounts

##### TAXES:

-> Basic Real property Tax = Fair Market value X Assessment Level X Basic Tax Rate

-> Additional Tax (Special Education Fund) = Fair Market Value X Assessment Level X 1.00%

##### FAIR MARKET VALUE:

-> Based on the Schedule of Fair Market Values proposed by the Municipal Assessor and approved by the Sangguniang Panlalawigan.

#### DISCOUNTS AND PENALTIES:

-> Prompt payment (paid on or before last working day of the quarter- 10% discount if basic tax, SEF and other levies paid the deadline)

-> Advance payment (paid before January 1 of the current year- 15% discount on basic tax, SEF of the taxable year)

-> Failure to pay tax - 2% interest per month on the unpaid amount or fraction thereof; but total interest shall not exceed 72%.

### HOW TO AVAIL OF THE SERVICES

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Computation of Real Property Tax Present the requirements at the Computer Area. A tax bill or Real Property Tax Order of Payment (RPTOP) is, then, printed.	2 minutes per tax declaration	FRANCES GRACE L. GARCIA Clerk SHIRLY A. ABANTE LRCO I
2. Payment Present the tax bill to an assigned collector at the payment counter; and pay the taxes due.	5 minutes per Tax Declaration	MARIEL P. MANIEBO Administrative Officer V

### PAYING TRANSFER TAXES

#### About the Service

TRANSFER TAXES are paid for transactions involving transfer of ownership of real property.

The tax should be paid within 60 days from the date of execution of the deed as regards sale, barter, donation or any mode of transferring ownership; or from the date of the decedent's death, in case of transfer by succession.

Payments are made at the Land Tax Division of the MTO.

#### Requirement(s)

- Copy of Real Property Tax Declaration
- Deed of Sale, Donation, Exchange, judicial/Extra Judicial Settlement, Affidavit of Consolidation, or any applicable document proving transfer of property Ownership

### HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Computation of Transfer Tax Present the required documents to the assigned personnel of Assessors Office who then assesses the tax due.	15-30 minutes	Assigned Personnel
2. Payment The Transfer Tax Bill is released to the taxpayer who pays the required taxes. An Official Receipt is issued.	10 minutes	DORIS A. VISAYA Administrative Assistant III SHARON A. ONA Meter Reader I/Collector

### SECURING CERTIFICATE OF REAL PROPERTY TAX PAYMENTS

#### About the Service

A Certificate of Real Property Tax Payments is required, in certain transactions (e.g. securing a Building Permit), to prove that taxes on real property have been paid and updated. This may be secured from the Land Tax Division of the MTO.

#### Requirement(s)

- Copy of Latest Real Property Tax Declaration
- Community Tax Certificate
- Certification Fee Payment - Official Receipt
- If the purpose of the requested certification is for transfer of property ownership, the following are further required:
  - Document supporting the transfer of ownership, duly notarized
- Transfer Tax Payment - Official Receipt

### HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Present requirements and pay corresponding fees	3 minutes	DORIS A. VISAYA Administrative Assistant III
2. Printing of Certificate -> Present the requirements at the Computer Area and inform the assigned personnel as to the purpose of the requested certificate. -> The certificate is then printed.	5 minutes	SHIRLY ABANTE LRCO I FRANCES GRACE L. GARCIA Clerk
3. Verification of Certificate The printed certificate, along with the Individual Property Card, is forwarded to the assigned personnel. A check is made on completeness of real property tax payments and the accuracy of data printed on the certificate.	20 minutes	MARIEL P. MANIEBO Administrative Officer V
4. Approval and Issuance The Chief of the Land Tax Division initials the certificate and forwards the same to the Municipal Treasurer for his signature. It is then released to the client.	10 minutes	CRISOL R. CALDA Municipal Treasurer

### PAYMENT OF MARKET RENTAL

#### About the Services

All registered stallholders are required to pay their rental at the Municipal Treasurers Office on or before the end of every month as stated in their Contract of Lease. Failure or non-payment on or before the due date forestalled a surcharge of 25% of the total rent due plus interest upon the unpaid amount at the rate of 14% per annum from the date until the charge is fully paid.

#### Requirement(s)

- Official Receipt from previous month payment

### HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Verification and update of monthly Rental Payment Approach MTO for their Market Occupant Rental Record for verification and update of monthly rental payment	5 minutes	JOHN Y. MANALO Market Inspector/Collector  DORIS A. VISAYA Administrative Assistant III
2. Payment and issuance of Official Receipt Proceed to the Collection Section for computation, payment and issuance of Official Receipt	5 minutes	
3. Posting of Payment The Collecting Officer will then post the payment for updating of record	5 minutes	

### SECURING A COMMUNITY TAX CERTIFICATE

#### About the Services

A Community tax Certificate (CTC) is required when an individual or corporation:

- Acknowledges any document before a notary public
- Takes an oath of office upon election or appointment to any position in the government service.
- Accomplished Personal Data Sheet Form
- Receives any license, certificate or permit from any public authority
- Pays any tax or fee
- Receives money from any public fund
- Transacts other official business
- Receives any salary or wage from any person or corporation

CTC's are issued at the designated Window of the Municipal Treasurer's Office.

#### Requirement(s)

- Accomplished Personal Data Sheet Form
- TAXES AND FEES**
  - Individual
    - Basic Tax - P 5.00
    - For every P1,000.00 of gross income - P 1.00 - but not to exceed P 5,000
  - Juridical Persons
    - Basic Tax - P 500.00
    - For every P5,000 of gross receipts - P 2.00 - but not to exceed P10,000
    - For every P5,000 worth of Real Property - P 2.00

### HOW TO AVAIL THIS SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Secure Personal Data Sheet Form Secure and fill up 1 copy of a Personal Data Sheet Form available at the front of Window designated for payment of CTC	2 minutes	MADONNA D. ATIENZA Local Revenue Collection Officer II
2. Submission of Personal Data Sheet Form and Issuance of CTC <ul style="list-style-type: none"> <li>Submit the accomplished form</li> <li>Pay the corresponding computed amount.</li> <li>Wait for the issuance of your CTC</li> </ul>	3 minutes	

### PROCESSING CITATION TICKETS FOR TRAFFIC VIOLATIONS

#### About the Services

The DEPOS takes charge of processing of violations of municipal traffic ordinances, beginning with assessment of fines to the filing of appropriate complaints.

Offenders are issued citation tickets. Fines are paid at the Municipal Treasurer's Office. The DEPOS will only release the confiscated License of Offenders upon presenting the proof of payment from the Municipal Treasurer's Office.

#### Requirement(s)

- Citation Ticket

### HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
For payment of ticket due to traffic violations and other complaints	5 minutes	DORIS A. VISAYA Administrative Assistant III
1. Present the Citation Ticket 2. Pay the amount stated at the citation ticket 3. Release the Official Receipt		SHARON A. ONA Meter Reader I/Collector

### ISSUANCE OF CASH AND CHECK DISBURSEMENT

### HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
For Payment in Cash (Financial Assistance & Petty Amount) 1. Receives processed DV from Accounting Office 2. Pay the amount stated on the voucher 3. Prepares Weekly Cash Disbursement Report	1 minute 2 minutes 2 hours	REBECCA B. MANONGSONG LTOO I/Disbursing Officer
For Payment Thru Checks (Individual & Suppliers) 1. Receives processed DV from Accounting Office 2. Encodes, processes and print check 3. Record and stamp DV Number and date of check on the Disbursement Voucher & Record Book 4. Secure Approval, signature from Authorized Signatories (the Municipal Treasurer & Local Chief Executive)	1 minute 3 minutes 3 minutes	MERLINA B. DE LEON Administrative Assistant II
		REBECCA M. DEL MUNDO Administrative Assistant II

### COLLECTION ON WATER BILL PAYMENTS AND OTHER FEES

#### About the Services

Water bill is the amount that the concessionaire has to pay every month on the water consumed on the indicated due date. A 25% surcharge will be collected if payment is made after the due date.

#### Requirement(s)

Water Bill or Order of Payment

If no/lost water bill - account name or number secure from assigned Public Assistance Complaint Desk Personnel

### HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Proceed to Teller and present water bill/s or order of payment 2. Pay the amount of billing and/or Order of Payment and receive the Official Receipt	5 minutes	DORIS A. VISAYA Administrative Assistant III SHARON A. ONA Meter Reader I/Collector
If payment will be made to Field Collectors/Meter Readers: 1. Present your Water bill to your assigned area Collector 2. Pay the amount of billing and receive the Official Receipt	5 minutes	MARIA LUISA L. GUTIERREZ Public Assistance & Complaint Desk Meter Reader I/Collector  Assigned Collectors: LEA G. LINESSES - Meter Reader II ALONA B. LOPEZ - Meter Reader I RAYSHELL D. LOPEZ - Meter Reader I MARIETTA M. RIVERA - Meter Reader I ZORAIDA CAGANAN - Meter Reader I DANILO C. MARTINEZ - Meter Reader I PHILIP GARCIA - Meter Reader I DARIUS M. AXALAN - Meter Reader I ODELON A. BANAG - Meter Reader I

### COLLECTION ON PHILHEALTH PREMIUM CONTRIBUTION

#### About the Services

To cater more service to the people, R. A. 11223, Philhealth and LGU's shall endeavor to integrate health, thus, authorizes by the former the latter to receive payment for the premium contribution of all of its member. Payment may be made by monthly, quarterly or annual.

#### Requirement(s)

Member's Philhealth Number

### HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Secure Information, Philhealth Premium Payment Slip (PPPS) from the assigned MTO Personnel 2. Submit duly accomplished PPPS and tender payment 3. Receive Philhealth Official Receipt	1 minute 3 minutes	CHERRY MAE N. GARCIA Administrative Aide IV

### OTHER SERVICES

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Payment of Miscellaneous Fees and other Charges	3 minutes	DORIS A. VISAYA Administrative Assistant III SHARON A. ONA Meter Reader I/Collector
2. Payment of Salaries & Wages	3 minutes/individual	REBECCA B. MANONGSONG LTOO I/Disbursing Officer
3. Abstract of Collection		MARUJA M. CASTILLO Clerk
4. Receiving of Daily Collection and Remittances		MERLINDA M. LALONGISIP Administrative Assistant I MADONNA D. ATIENZA LRCO II
5. Sealing of Weighing Scale ( present weighing scale for testing, check and test against the Secondary Standard of NCPM. If found to be correct, attached sticker to calibrated scale for sealing upon payment made and issue Official Receipt).	4-6 minutes	JOHN Y. MANALO Market Inspector/Collector