

1. SERVICE NAME: **: PAYMENT OF REAL PROPERTY TAXES**

Service Information : Owner of land and buildings has 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 an ordinance passed by the Sangguniang Panlungsod. Real property tax payments are made at the Land Tax Division of the CTO. Taxpayers may choose to pay on an annual or quarterly basis. Discounts are given to those who pay in advance.

OFFICE	OFFICE OF THE CITY TREASURER
CLASSIFICATION	SIMPLE
TYPE OF TRANSACTION	GOVERNMENT TO CITIZEN
WHOM MAY AVAIL REPRESENTATIVES	REAL PROPERTY OWNERS, ADMINISTRATORS,

CHECKLIST REQUIREMENTS	WHERE TO SECURE
Previous Year's OR	Taxpayer
Tax declaration	Assessor's Office
Billing Statement	Treasurer's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Present copy of previous year's Official Receipt (OR), tax declaration or billing statement	Search for the name of the Taxpayer and the Appraised Real Property (ARP) number.	none	1 minute/TD	Melibeth Toquero April Kara Gacusana
2.Pay computed amount and receives OR	Bill, collect payment and issue OR.	Based on the assessed value of the property	1 minute/TD	Melibeth Toquero April Kara Gacusana

2. SERVICE NAME: **: CERTIFICATION OF 5 YEARS PAYMENT OF REAL PROPERTY TAX**

Service Information : A Certificate of Real Property Tax Payments for 5 years is required, in certain transactions, such as 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 CTO.

OFFICE	OFFICE OF THE CITY TREASURER
CLASSIFICATION	SIMPLE
TYPE OF TRANSACTION	GOVERNMENT TO CITIZEN
WHOM MAY AVAIL	TAXPAYERS

CHECKLIST REQUIREMENTS	WHERE TO SECURE
Current year Real Property Tax Official Receipt	Taxpayer
Latest Tax Declaration/ARP Number	Assessor's Office
Official Receipt	CTO Windows 4 & 5

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present current year OR or latest tax declaration/ARP number.	Check/validate if real property tax was paid for the current year.	none	1minute/TD	Melibeth Toquero April Kara Gacusana
2. Pay certification fee & Documentary Stamp	Accept payment and issue OR	P 80.00	1 minute/TD	Marissa Gabor Elvira Valdez Jennifer Gamata
3. Present OR and wait for the certification	Prepare Certification		3 minutes	Rona Gagarin Melibeth Toquero April Kara Gacusana
4. Receive copy of the certification	Sign and issue the certification		1 minute	Melibeth Toquero April Kara Gacusana Rona Gagarin Marissa Leonila M. Soliven Loida Gacusana

3. SERVICE NAME: **CERTIFICATION OF REAL PROPERTY TRANSFER TAX**

Service Information : A Certificate of Real Property Transfer Tax is required, in certain transactions, such as securing a Building Permit, to prove that taxes on real property transfer have been paid. This may be secured from the Land Tax Division of the CTO.

OFFICE	OFFICE OF THE CITY TREASURER
CLASSIFICATION	SIMPLE
TYPE OF TRANSACTION	GOVERNMENT TO CITIZEN
WHOM MAY AVAIL	TAXPAYERS

CHECKLIST REQUIREMENTS	WHERE TO SECURE
Deed of Conveyance (original)	Law Office/Firm
Tax Declaration	Assessor's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present requirements.	Verify and compute the transfer tax	None	2 minutes	Melibeth Toquero April Kara Gacusana Rona Gagarin
Pay computed transfer tax	Accept payment and issues OR	Based on conveyance or market value	1 minute	Elvira Valdez Marissa Gabor Jennifer Gamata
Present OR	Prepare the Certification	None	2 minutes	April Kara Gacusana Melibeth Toquero Rona Gagarin
Receive the certification	Sign and release the Certification	None	1 minute	April Kara Gacusana Melibeth Toquero Rona Gagarin Marissa Leonila M. Soliven

4. SERVICE NAME: : **PAYMENT OF COMMUNITY TAX CERTIFICATE (CTC)**

Service Information : The City Treasurer’s Office (CTO) issues a Community Tax Certificate (CTC) that 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
- receives any license, certificate or permit from any public authority
- pays any tax or fee
- receives money from any public fund or any salary or wage from any person or corporation
- transacts other official business

OFFICE	OFFICE OF THE CITY TREASURER
CLASSIFICATION	SIMPLE
TYPE OF TRANSACTION	GOVERNMENT TO CITIZEN
WHOM MAY AVAIL	18 YEARS OLD AND ABOVE TAXPAYERS

CHECKLIST REQUIREMENTS	WHERE TO SECURE
information sheet	Treasurer’s Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
--------------	----------------	-----------------	-----------------	--------------------

Fill out the information sheet	Encode and print CTC	None	2 minutes	Candy del Rosario
Encode and print CTC	Accept payment and issue the CTC	Based on annual income	1 minute	Candy del Rosario

5. ISSUANCE OF OFFICIAL RECEIPTS and CTC TO BARANGAY TREASURERS

Service Information : Barangay treasurers may secure Official Receipt (OR) to be used in their own respective barangays for any transactions with payment such as issuance of barangay clearances and certifications, including Community Tax Certificate (CTC).

OFFICE	OFFICE OF THE CITY TREASURER
CLASSIFICATION	SIMPLE
TYPE OF TRANSACTION	GOVERNMENT TO CITIZEN
WHOM MAY AVAIL	BARANGAY TREASURER'S

CHECKLIST REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • CTC Form • RCDs & Cash payments 	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Remittance of issued CTC and Official Receipt	Received and verify Official Receipt and CTC collections	Based on collections	5 minutes	Meriam Cortado Karen Gonzalo
Show Requisition slip	Verify requisition slip	Based on prices of OR to be issued	5 minutes	Elvira Valdez Marissa Gabor
Register on the Logbook and receive OR requested	Issue OR requested		1 minute	Angielyn Corpuz Emilyn Deoso Miriam May Cabanting

SIGNING OF REAL PROPERTY TAX (RPT) CLEARANCE FOR BUSINESS OWNERS

Service Information : Real Property Tax Clearance for business owners is required by the City Business Permits and Licensing Office (CBPLO) before issuances of Mayor's Permit to operate a business within the city.

OFFICE	OFFICE OF THE CITY TREASURER
CLASSIFICATION	SIMPLE
TYPE OF TRANSACTION	GOVERNMENT TO CITIZEN
WHOM MAY AVAIL	BUSINESS OWNERS/BOOKKEEPERS/ADMINISTRATORS

CHECKLIST REQUIREMENTS	WHERE TO SECURE
• Documents for Business Permit	CBPLO

CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Proceed to Real Property Section for verification.	Search the business owner properties and verify if payment is updated.	None	1 minute	Melibeth Toquero April Kara Gacusana Lilybeth Galapati
Receive signed clearance.	Sign RP Tax Business Clearance, (<i>if payment is updated, or advises client to pay RP Tax first.</i>)	None	1 minute	Melibeth Toquero April Kara Gacusana Lilybeth Galapati Marissa Leonila M. Soliven