

# SERVICES

## INTERNAL SERVICES

### 1. Receive Incoming/Outgoing Communication and Correspondence

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government G2C – Government to Citizens			
<b>Who may avail:</b>	Different Government and Private Office / Public			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Communication and Correspondence attachment, if any (1 Original Copy)		Requesting Party		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit letter request	1.1 Record and refer to the Municipal Treasurer	None	1 minute	MTO Personnel
	1.2 Prepare reply on the action taken	None	1 day	Municipal Treasurer
	1.3 Record/ Release of communication and correspondence	None	1 minute	MTO Personnel
	1.4 Deliver/mail to the concerned Taxpayer/ Office/ Agency	None	30 minutes	MTO Personnel
<b>TOTAL:</b>		<b>None</b>	<b>1 day &amp; 32 minutes</b>	

### 2. Preparation / Payment / Release of Check

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government G2C – Government to Citizens			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Approved Disbursement Voucher (1 Original copy)  Owner: Valid ID  Representative: Valid ID Authorization Letter (1 Original Copy)		Office of the Municipal Accountant		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit approved Disbursement Voucher	1.1 Preparation of Check	None	5 minutes	Revenue Collection Clerk
	1.2 For signature of Municipal Treasurer and Municipal Vice Mayor/Municipal Mayor	None		Municipal Treasurer
2. Present valid ID & Authorization Letter	2.1 Releasing of Check	None	1 minute	Revenue Collection Clerk
<b>TOTAL:</b>		<b>None</b>	<b>6 minutes</b>	

### 3. Payment of Salaries, wages, allowances and other benefits

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Officials and Other personnel of the Municipality			

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Approved Payroll and/or Disbursement Voucher (1 Original Copy)		Office of the Municipal Accountant Office of the Municipal Treasurer		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit approved payroll and/or Disbursement Voucher for cash payment or check preparation	<b>CASH PAYMENT</b> 1.1 Secure cash advance	None	1-2 days	Municipal Treasurer/ Assistant Municipal Treasurer
	1.2 Pay salaries, wages, allowances and other benefits upon presentation of valid ID	None		
<b>TOTAL:</b>		<b>None</b>	<b>1-2 days</b>	

#### 4. Deposit of Collection

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Tellers, Liquidating Tellers and other accountable Officers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Report of Collection and Deposit		Accountable Officers		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Remit collection together with Report of Collection and Deposit	1.1 Receive collection from Tellers/ Collectors	None	10 minutes	Assistant Municipal Treasurer
	1.2 Prepare Deposit Slip	None	10 minutes	Municipal Treasurer/ Assistant Municipal Treasurer
	1.3 BANK - Validate deposit slip	None		
<b>TOTAL:</b>		<b>None</b>	<b>20 minutes</b>	

#### 5. Transmittal of supporting documents

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Accounting Office / Commission on Audit			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Paid Disbursement Voucher and or Payroll		Office of the Municipal Treasurer		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit original and supporting documents	1.1 Receive original and supporting documents	None	1-2 days depending on the number of issued checks. 10 minutes	Municipal Treasurer and Revenue Collection Clerk
	1.2 Prepare Report of Checks Issued/all report of cash disbursement	None		
	1.3 Transmit original and supporting documents of all issued checks and cash disbursement vouchers to the Office of the Municipal Accountant	None		

<b>TOTAL:</b>	<b>None</b>	<b>1-2 days</b>	
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## EXTERNAL SERVICES

### 6. Collection of Community Tax Certificate

#### Legal Basis: Local Government Code of 1991 – Article 6, Section 156-157

Cities or municipalities may levy a community tax in accordance with the provisions of this Article to every inhabitant of the Philippines eighteen (18) years of age or over and to every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Community Tax Certificate Application Form		Office of the Municipal Treasurer		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill-up & sign Community Tax Certificate Application Form	1.1 Accept CTC Application Form	PHP 5 (basic) + (P 1.00 for every P1,000.00 Gross receipts/earning from salary & business) + (P1.00 for every P 1,000.00 income from RPT	3 minutes	Revenue Collection Clerk
	1.2 Issue Community Tax Certificate			
<b>TOTAL:</b>		<b>None</b>	<b>3 minutes</b>	

### 7. Collection of Business Tax

#### Legal Basis: Local Government Code of 1991 – Article 2, Section 143

#### The municipality may impose taxes on the following business:

Cities or municipalities may levy a community tax in accordance with the provisions of this Article to every inhabitant of the Philippines eighteen (18) years of age or over and to every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines.

- On assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind of nature
- On wholesalers, distributors, or dealers in any article of commerce
- On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities
- On retailers
- On contractors
- On banks and other financial institutions
- On any business

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business Entity			
<b>Who may avail:</b>	Business Taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Business Permit Application approved by BPLO (1 Original Copy)		Business Processing and Licensing Office		
2. Proof of payment of tax for previous year or Certificate of Payment (1 Original/Xerox Copy)		Office of the Municipal Treasurer		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Submit Business Permit Application approved by BPLO	1.1 Receive the Business Permit Application approved by BPLO	Based on Municipal Revenue Code 2014	1 minute	Revenue Collection Clerk
	1.2 Interview client about his/her gross sales from previous year		3 minutes	Revenue Collection Clerk
	1.3 Assessment of Business Tax will be based on his/her declared gross sales (For New Business: assessment will be based on capital investment, area of business establishment and number of employees)		5 minutes	Revenue Collection Clerk
	1.4 Review and approve		2 minutes	Municipal Treasurer/Assistant Municipal Treasurer
	1.5 Issuance of Official Receipt		1 minute	Revenue Collection Clerk
<b>TOTAL:</b>		<b>None</b>	<b>12 minutes</b>	

## 8. Collection of Real Property Tax

### Legal Basis: Local Government Code of 1991 – CHAPTER 4 – Imposition of Real Property Tax: SECTION 232. Power to Levy Real Property Tax.

A province or city or a municipality within the Metropolitan Manila Area may levy an annual ad valorem tax on real property such as land, building, machinery, and other improvement not hereinafter specifically exempted. The Municipal treasurer is deputized by the Provincial Treasurer to collect real property tax.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Citizens			
<b>Who may avail:</b>	Real Property Tax Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Statement of Account (SOA) for RPT (1 Original Copy)		Office of the Municipal Treasurer		
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill-up the required form in paying real property tax	1.1 Accept payment based on the Statement of Account for Real Property Tax	<b>Current Year</b> (AV x 1%) ± *Penalty/Discount x 2 (Basic & SEF)	7 minutes	Assistant Municipal Treasurer or Revenue Collection Clerk
2. Render payment for Real Property Tax	1.2 Issue Official Receipt	<b>Delinquent:</b> (AV x 1% x Years) + Penalty x 2 (Basic & SEF)  * Based on table of penalties  <b>Note:</b> Additional 2% penalty will be charge monthly for unpaid tax		
<b>TOTAL:</b>		<b>None</b>	<b>7 minutes</b>	

## 9. Collection of Fees and Charges

### Legal Basis: Local Government Code of 1991 SECTION 147. Fees and Charges & Municipal Revenue Code 2014 Chapter V (Municipal Charges)

The municipality may impose and collect such reasonable fees and charges on business and occupation and, except as reserved to the province in Section 139 of this Code, on the practice of any profession or calling, commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens / G2B - Government to Business Entity			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Order of Payment (OP) for other fees & charges (Original Copy)		Municipal Treasurer's Office or other offices		
2. Approved business permit				
3. Application from BPLO (fees & charges for bus. permit)				
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Render payment for Market Fees, Misc. and other taxes	1.1 Accept payment based on the Order of Payment for Market Fees, Miscellaneous and other taxes	Based on the Order of Payment from MTO or other offices	2 minutes	Revenue Collection Clerk
	1.2 Issue Official Receipt			
<b>TOTAL:</b>		<b>None</b>	<b>2 minutes</b>	

## 10. Issuance of Clearances & Certifications

### Legal Basis: Municipal Revenue Code 2014 Chapter IV (Service Fees) – Section 4A.01. Imposition of Fees

There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this Municipality.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>Owner:</b> Valid ID				
<b>Representative:</b> Valid ID Authorization Letter (1 Original Copy)				
<b>CLIENTS STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the required documents	1.1 Receive the required documents and check	PHP 80.00 & or Based on the Order of Payment from other offices	8 minutes	Municipal Treasurer/Assistant Municipal Treasurer or Revenue Collection Clerk
	1.2 Prepare Clearance or Certification			
2. Pay the required fees	2.1 Issue Official Receipt			
3. Claim Clearance or Certification	3.1 Release Clearance or Certification			
<b>TOTAL:</b>		<b>80.00</b>	<b>8 minutes</b>	

## 11. Serving Notice of Delinquencies/ Information Dissemination

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens			
<b>Who may avail:</b>	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<b>Owner:</b> Business Registration & Real Properties Declaration <b>Representative:</b> N.A.				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present last official receipt paid	1.1 Serve the statement of delinquencies	Depends on delinquencies of business & real property/ies owner	15 minutes	Municipal Treasurer, Assistant Municipal Treasurer & Revenue Collection Clerk
	1.2 Encourage the tax payer to pay earlier to avail the discounts & freebies.			
	1.3 Discuss/explain different programs of government on real properties.			
<b>TOTAL:</b>			<b>15 minutes</b>	

## 12. Brgy. Tax Campaign/Registration and Transfer of Large Cattle

### Legal Basis: Municipal Revenue Code 2014 – Article K. Registration and Transfer Fees on Large Cattle

The owner of a large cattle is hereby required to register said cattle with the Office of the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens			
<b>Who may avail:</b>	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<b>Owner:</b> Large Cattle  <b>Representative:</b> Authorization & Identification				
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the large cattle owned	1.1 Inspect the markings of large cattle & brand the cattle with the marking of the municipality	Php 405.00/ per cattle	1-2 days depends on the availability of signatories	Municipal Treasurer, Assistant Municipal Treasurer & Revenue Collection Clerk
2. Secure certificate of ownership from barangay captain/officials	2.1 Prepare certificate of ownership of large cattle			
3. Present Community Tax Certificate	3.1 Issue certificate of ownership			
<b>TOTAL:</b>			<b>1-2 days</b>	