



OFFICE OF THE MUNICIPAL TREASURY

ABOUT THE SERVICES

Municipal Treasury Office is responsible for generating income as well as disbursing payments essential in accomplishing the functions of the local government.

Issuance of Community Tax Certificate (For Individual)

The community tax (or residence tax) is levied on every inhabitant of the country, 18 years of age, or over who has been regularly employed on a wage or salary basis for at least one month during any calendar year. It shall be paid to the municipality where the residence of the individual is located.

Basic Community Tax amounts to P 5.00 with additional fee of P 1.00 for every P 1,000.00 income. The Community Tax shall accrue on the first (1st) day of January each year and which shall be paid not later than the last date of February of each year. If the tax not paid within the prescribed date, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2C			
Who may avail:	All individuals 18 years old and above			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Proof of Identification 2. For employed, proof of income for the previous year. 3. For Business Owners, Financial Statement or Declaration of Gross Sales/Income		NONE Company where they work		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill-out required form found at the counter for Community Tax Certificate and present with proof of identification to MTO personnel at the window 4-7.	1. Assess and process the request Community Tax Certificate.	None	5 mins	Revenue Collection Clerk (RCC) & RCC-Designate
2. Affix his/her signature and thumbmark at the CTC and pay the corresponding amount indicated herein.	1. Collect payment and issue the Community Tax Certificate.	Basic Community Tax: P 5.00 additional P1.00 for every P 1,000.00 income (not exceeding P5,000.00)	3 mins	Revenue Collection Clerk (RCC) & RCC-Designate
TOTAL			8 mins	

Issuance of Community Tax Certificate (For Corporation)

All business establishment with Corporation in nature are required to secure community tax certificate – for corporation of the business entity. It is paid in the place where the principal office of the juridical entity is located. In case a corporation has a branch, sales office or warehouse in this municipality, and sales are recorded therein, the corresponding community tax shall be paid therein.

Community Tax for Corporation has a minimum payment of P 500.00 with additional P 2.00 for every P 5,000 gross receipts (not exceeding P10,000.00). If the tax not paid within the time prescribed above there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2B			
Who may avail:	All business establishment with Corporation in nature.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Financial Statement or Declaration of Gross Sales/Income		Company itself		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Window 8-9 and present Financial Statement/Declaration of Gross Sales.	Assess and process the request CTC-Corp.	none	5 minutes	Revenue Collection Clerk (RCC) & RCC-Designate
2. Pay the corresponding amount indicated in the CTC.	Collect payment and issue CTC-Corporation client.	Basic Community Tax: P 500.00 additional P2.00 for every P 5,000.00 gross receipts (not exceeding P10,000.00)	3 mins	Revenue Collection Clerk (RCC) & RCC-Designate
TOTAL			8 mins	

Payment and Issuance of Mayor's Permit for Pedaled Tricycles

Mayor's Permit of Pedaled Tricycle is issued authorizing tricycles to operate within the municipality as a public transport vehicle.

Payment of Mayor's Permit for the current year must be paid on or before January 20. Penalty amounting of P87.50 per year is imposed if payment is after January 20.

Office or Division:		Municipal Treasury Office		
Classification:		Simple		
Type of Transaction:		G2C		
Who may avail:		All Pedaled tricycle owner doing business in the municipality		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Community Tax Certificate/Cedula		Municipal Hall or Barangay Hall		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Counter 7-8 and submit the	Accept and compute Mayor's Permit fee	NONE	3 minutes	Revenue Collection Clerk (RCC) & RCC-Designate
2. Pay the corresponding amount.	Accept payment and release Mayor's Permit Certificate	Mayor's Permit - P350.00 Penalty for late Payment P87.50	3 mins	Revenue Collection Clerk (RCC) & RCC-Designate
TOTAL			6 mins	

Payment and Issuance of Mayor's Permit for Motor Tricycles

Mayor's Permit for Motored Tricycle is issued authorizing tricycles to operate within the municipality as a public transport vehicle.

Payment of Mayor's Permit for the current year must be paid annually. Penalty amounting to P 232.50 per year is imposed if payment is done after the due date.

Office or Division:		Municipal Treasury Office		
Classification:		Simple		
Type of Transaction:		G2C		
Who may avail:		All motor tricycle owner doing business in the municipality.		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Duly approved MTOP Application Form. 2. Community Tax Certificate/Cedula		SB Office Municipal Hall or Barangay Hall		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Counter 7-8 and submit the requirements.	Accept and compute Mayor's Permit fee	NONE	3 minutes	Revenue Collection Clerk (RCC) & RCC-Designate
2. Pay the corresponding amount.	Accept payment, issue official receipt and release Municipal plate.	Mayor's Permit - P930.00 Penalty for late Payment P232.50	5 mins	Revenue Collection Clerk (RCC) & RCC-Designate
TOTAL			8 mins	

Payment of Market Rental

Office or Division:		Municipal Treasury Office		
Classification:		Simple		
Type of Transaction:		G2B		
Who may avail:		All stallholder in Public Market doing business in the municipality.		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
NONE		NONE		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Counter 5 and state name and stall	Verify and compute the billing for the market rental.	None	3 mins	RCC-Designate
2. Pay the corresponding amount.	Receive payment and issue official receipt to client.	*Please refer to the Market Rates Schedule to be paid within the first 20 days of the month. Penalty of 25% is imposed after the said date.	2 mins	RCC-Designate
TOTAL			5 mins	

Collection of Real Property Taxes

Real Property Tax are taxes imposed in the properties such as land, buildings, improvements, and machineries of an individual or juridical entities.

Payment of Real Property Taxes are computed based on the assessed value given by the Municipal Assessor's Office. Penalties are imposed depending on the length of time of delinquency.

Office or Division:		Municipal Treasury Office		
Classification:		Simple		
Type of Transaction:		G2C		
Who may avail:		All individuals and juridical entities with real properties including land, building, improvement, and machineries.		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Tax Declaration / Bill		Municipal Assessor's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Counter 5,6,8 or 10 and submit the requirement.	Accept tax bill, assess and compute for the total bill of RPT of the client.	None	5 mins	Revenue Collection Clerk (RCC) & RCC-Designate
1. Pay the corresponding amount in the computation of Tax.	Receive payment and issue official receipt to the client.	2% of the assessed value with 20% discount on the total amount to be paid if the payment is done on or before March 31 or with 10% discount if payment is done quarterly on or before the last day of the quarter. Penalties will be imposed after said date at 2% per month starting January with a maximum of 72% or 36months thereafter and varies on the length of year of delinquency.	5 mins	Revenue Collection Clerk (RCC) & RCC-Designate
TOTAL			10 mins	

Issuance of Tax Clearance/ Certification

Office or Division:		Municipal Treasury Office		
Classification:		Simple		
Type of Transaction:		G2C – Government to Client		
Who may avail:		All individuals and juridical entities with real properties including land, building, improvement, and machineries.		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
NONE		NONE		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Counter 5-10 and state the name of property owner requesting for	Verify if the client has an outstanding balance and process the tax clearance.	None	5 mins.	Revenue Collection Clerk (RCC) & RCC-Designate
2. Pay the corresponding amount to Counter 9.	Receive the payment, issue an official receipt and issue the tax clearance/ certification.	P 50.00 per clearance + P 30.00 DST	3 mins	Revenue Collection Clerk (RCC) & RCC-Designate
TOTAL			8 mins	

Check Releasing

Office or Division:		Municipal Treasury Office		
Classification:		Simple		
Type of Transaction:		G2C – Government to Client		
Who may avail:		Individuals or juridical entities with monetary claims from the LGU.		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Identification Card		Client		
Employee ID (if representing a company)		Client		
SPA (if representing another individual or company)		Client/Law Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Check Releasing in-charge for inquiry on the availability of payee's check and submit the requirements.	Verify the name of the payee and the eligibility of the claimant based on the requirements submitted and have the received portion in the voucher signed. Then, release the check to the client.	None	5 mins.	Jocelyn Niña Mae G. Mariaca- AA III
TOTAL			8 mins	



Imposing of Fees. – There shall be collected the following market fees. Rental for fixed stall/booth/tiendas, per square meter or fraction thereof:

Wet stalls

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|--------------------------------|-----------------|
| 1. Fish Section | P 500.00 |
| 2. Meat Section | P 500.00 |
| 3. Vegetable and Fruit section | P 350.00 |

Dry Stalls

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|---|-------------------|
| 1. Dry good section | P 1,500.00 |
| 2. Grocery and Sari-Sari Store | P 1,500.00 |
| 3. Eating/Dealer of cooked food section | P 1,500.00 |
| 4. Poultry product section | P 1,500.00 |

