



OFFICE OF THE MUNICIPAL TREASURER

External Services



11. Real Property Tax (RPT) Collection

This is imposed upon the owners of the real property (land, buildings and machineries) making the owner under obligation to pay the same based on actual use. The Municipal Assessor's office determines the fair market value of the property based on the circumstances of the property and related appraisal values annually. These are to be paid at the Municipal Treasurer's Office annually, semiannually, or quarterly basis.

Office or Division:	Office of the Municipal Treasurer			
Classification:	Complex			
Type of Transaction:	G2C - Government to Citizen G2B - Government to Business Entity			
Who may avail:	Individuals/corporations who own Real Property in the Municipality.			
CHECKLIST OR REQUIREMENTS		WHERE TO SECURE		
1. Official receipt of previous years		Owner's copy		
2. Tax Declaration		Office of the Municipal Assessor (OMAs)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client presents a copy of the previous OR or Tax Declaration	1.1 Verification of record in the computer.	None	10 minutes	Jenefer G. Balayo/ Roselyn M. Villarin
2. Client receives the Real Property Tax bill and pays in the cashier.	2.1 Preparation of Real Property Tax Bill.	Amount of tax due	5 minutes	Jenefer G. Balayo/ Roselyn M. Villarin
3. Client receives the document and logs in the log book.	3.1 Acceptance of Payment & Issuance of Official Receipt.	None	5 minutes	Jenefer G. Balayo/ Roselyn M. Villarin
TOTAL:			20 minutes	



Formula:

Assessed Value X 2% (Basic & SEF) = Tax Due X Discounts/Penalties = Total Tax Due

For Updated Payments:

Discounts to Avail:

For Advancement Payment -----20%
For Prompt Payment for quarterly or yearly -----10%

Interested on unpaid RPT:

2% per month with maximum of 72% after March 31

Penalties for Unpaid Back Taxes

TABLE OF PENALTY													
YEAR FROM	YEAR TO	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1986	1991	24	24	24	24	24	24	24	24	24	24	24	24
1992	2020	72	72	72	72	72	72	72	72	72	72	72	72
2021	2021	50	52	54	56	58	60	62	64	66	68	70	72
2022	2022	26	28	30	32	34	36	38	40	42	44	46	48
2023	1	-10	-10	-10	8	10	12	14	16	18	20	22	24
2023	2	-10	-10	-10	-10	-10	-10	8	10	12	14	16	18
2023	3	-10	-10	-10	-10	-10	-10	-10	-10	-10	8	10	12
2023	4	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10



12. Issuance of Community Tax Certificate (CEDULA) for Individual

This is required to all residents, 18 years old and above who have been regularly employed on a wage or salary basis for at least one month during the calendar year.

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple			
Type of Transaction:	G2C - Government to Citizen G2B – Government to Business			
Who may avail:	Individuals 18 years old & above.			
CHECKLIST OR REQUIREMENTS		WHERE TO SECURE		
1. Valid ID Card		To be provided by the client.		
2. Client Information Slip		Office of the Municipal Treasurer (OMT)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present Client Information Slip & Valid ID.	1. Interview of client and encode necessary information to CTC/OR.	A - Php 5.00 B - Php 1.00 for every thousand gross income	15 minutes	Cristita M. Arcenas/ Roselyn M. Villarin/ Carmen O. Valenzuela
2. Payment of CTC/OR.	2. Acceptance of payment.	None	5 minutes	Cristita M. Arcenas/ Roselyn M. Villarin/ Carmen O. Valenzuela
TOTAL:			20 minutes	



13. Issuance of Official Receipt for Certification

This is issued to individuals needing certification from various offices in compliance to other agencies, establishments, or other legal purposes.

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple			
Type of Transaction:	G2C - Government to Citizen			
Who may avail:	Individuals/ corporations who own Real Property in the Municipality.			
CHECKLIST OR REQUIREMENTS		WHERE TO SECURE		
1. Order of Payment Form		Office where transaction occurs		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present Payment Order Form	1.1 Receive form and payment.	Depends on type of transaction indicated in the Payment Order Form	1 minute	Roselyn M. Villarin/ Carmen O. Valenzuela/ Cristita M. Arcenas
	1.2 Issue Official receipt.	None	1 minute	Roselyn M. Villarin/ Carmen O. Valenzuela/ Cristita M. Arcenas
2. Proceed to the office concerned.	2.1 Records transaction.	None	1 minute	Roselyn M. Villarin/ Carmen O. Valenzuela/ Cristita M. Arcenas
	2.2 Release Official Receipt.			
TOTAL:			3 minutes	



14. Issuance of Accountable Form #51 to Barangays

This is given to bonded barangay officials for issuance in their respective barangays.

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Authorized Barangay Official (Barangay Treasurer)			
CHECKLIST OR REQUIREMENTS		WHERE TO SECURE		
1. Requisition and Issue Slip		Barangay Treasurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present complete requirements needed.	1.1 Verify documents	None	1 minute	Dianesto D. Pelere
2. Pay required fee.	2.1 Receive payment	₱315.00/ stub	1 minute	
	2.2 Issue Official receipt.	None	1 Minute	
3. Receive Accountable Form #51 and log in the logbook.	3.1 Record transaction	None	1 minute	
	3.2 Release document.	None	1 minute	
TOTAL:		315.00	5 minutes	



15. Issuance of Certificate of RPT Payment

This is issued when a taxpayer lost his/her receipt or for whatever legal purpose s/he may have.

Office or Division:		Office of the Municipal Treasurer		
Classification:		Simple		
Type of Transaction:		G2G - Government to Government G2B – Government to Business G2G- Government to Government		
Who may avail:		Individuals, group or corporation who have paid their RPT.		
CHECKLIST OR REQUIREMENTS		WHERE TO SECURE		
1. Latest official receipt of the Real Property.		Owner's personal copy		
2. Tax declaration		Office of the Municipal Assessor (OMAs)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present complete requirements needed.	1.1 Verify documents.	None	1 minute	Jenefer G. Balayo
2. Pay required fee.	2.1 Receive payment	100.00	1 minute	Jenefer G. Balayo
	2.2 Prepare Certification	None	1 minute	Jenefer G. Balayo
	2.3 For signature of the Municipal Treasurer	None	1 minute	Jose Jim R. Hombre
	2.4 Release Certification.	None	1 minute	Jenefer G. Balayo
TOTAL:		100.00	5 minutes	



16. Payment/Renewal of Tricycle Permit & Franchise

This gives the right to tricycle owners to operate in the municipality.

Office or Division:		Office of the Municipal Treasurer		
Classification:		Simple		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		Tricycle owners and operators		
CHECKLIST OR REQUIREMENTS		WHERE TO SECURE		
1. Application Form		Office of the Municipal Treasurer (OMT)		
2. CEDULA		Office of the Municipal Treasurer (OMT)		
3. Barangay Clearance		Office of the (respective) Punong Barangay		
4. Copy of OR/CR		Owner's own copy		
5. DUTODA Membership certificate		Association Treasurer		
6. Unexpired Driver License		Land Transportation Office (LTO)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present complete requirements needed.	1.1 Verify documents.	None	10 minutes	Edmond D. Solis
2. Pay required fee.	2.1 Receive payment	900.00 (for renewal) 1,200.00 (for new)	2 minutes	Edmond D. Solis
	2.2 Prepares Permit	None	3 minutes	Edmond D. Solis
	2.3 For signature of Municipal mayor	None	3 minutes	Jose Jim R.Hombre
3. Claim tricycle franchise permit.	3.1 Release Certification.	None	2 minutes	Edmond D. Solis
TOTAL:			20 minutes	



17. Business Tax Collection

This is collected when one secures their Business License and Mayor's Permit in order start the operations of a business establishment. The Business License is renewed in January of each year as mandated in the Local Tax Ordinance.

Office or Division:	Office of the Municipal Treasurer			
Classification:	Complex			
Type of Transaction:	G2B - Government to Business Entity			
Who may avail:	Sole Proprietor, Partnership, Corporation, Cooperative			
CHECKLIST OR REQUIREMENTS		WHERE TO SECURE		
1. Duly Accomplished Form		Office of the Municipal Treasurer (OMT)		
3. Community Tax Certificate		Office of the Municipal Treasurer (OMT)		
4. Police Clearance		PNP Dumarao		
5. Sanitary & Health Certificates		Rural Health Unit		
6. Mayor' Clearance		Mayor's Office		
7. Fire Inspection Certificate		Bureau of Fire Protection Office		
8. Zoning Clearance (new applications)		Zoning Officer - MPDO		
9. BIR Registration (new)		Bureau of Internal Revenue Office		
10. DTI Registration (new)		Department of Trade & Industry Office		
11. PhilHealth Registration (new)		PhilHealth Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit accomplished form and attach pertinent requirements	1.1 Assessment of requirements and encoding of data.	None	20 minutes	Alonie D. Protacio Liza C. Villalba
2. Clients pays the amount due.	2.1 Acceptance of payments & issuance of receipt.	None	5 minutes	Alonie D. Protacio
3. Client receives permit and logs in the logbook.	3.1 Releasing of permit.	None	5 minutes	Liza C. Villalba
TOTAL:		None	30 minutes	



PERMIT AND REGULATORY FEES	
MAYOR'S PERMIT FEE ON BUSINESS	
On manufacturers, repackers, processors, importers or producers of any article of commerce of whatever kind of nature, including brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and/ or wines	₱ 300.00
On wholesalers, dealers, and distributors of article not specifically mentioned in this section	₱ 400.00
PUMPS USED ON ENGINE FUEL FILLING STATIONS PER PUMP	
Special Gasoline	₱ 165.00
Regular Gasoline	₱ 300.00
Crude Oil	₱ 300.00
Kerosene	₱ 300.00
Leaded Gasoline	₱ 300.00
Unleaded Gasoline	₱ 300.00
Dealers of Lubricating oil, tires and batteries and accessories	₱ 220.00
On exporters and on manufacturer, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities	₱ 500.00
On retailers	₱ 220.00
On café, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, bars, carenderias of food catteries	₱ 220.00
Barber shop	₱ 110.00
Beauty Shop / Parlor	₱ 110.00
Business Management Service	₱ 250.00
Carpentry Shop	₱ 250.00
Collecting Agency	₱ 300.00
Construction and/ or repair shop of motor vehicles	₱ 500.00
Contractor (demolition, filling, salvage, general engineering, general building and special chainsaw machine contractors	₱ 500.00
Funeral Parlor	₱ 1, 500.00
Furniture Repair Shop	₱ 220.00
Goldsmith and Silversmith	₱ 220.00
House and/ or Sign Painters/ Painting Shops	₱ 220.00
Laundry Shop (including dry cleaning establishments, steam laundry or using washing machine)	₱ 300.00
Lumber Yard Hardware	₱ 1, 000.00
Medical and Dental Clinic	₱ 500.00
Professional Service	₱ 300.00
Vulcanizing Shop	₱ 110.00
Watch/ Cellphone Repair Center or Shops	₱ 300.00
Water Refilling Station	₱ 500.00
Cell Site	₱ 10, 000.00
Internet Café/ Computer Gaming per unit	₱ 220.00



KTV Bar	P 1, 000.00
Other similar service establishments	P 200.00
TOBACCO Dealers	
Wholesale, manufactured tobacco (Cigarette, and Cigars) dealers	P 350.00
Retail, manufactured tobacco (Cigarettes and cigars) dealers	P 110.00
PAWNSHOPS, MONEY SHOPS, LENDING INVESTORS, FINANCE, INVESTMENTS COMPANIES AND BANKS	
Lending Shop	P 1000.00
Finance and Investments Companies	P 500.00
Pawnshop	P 1, 000.00
Boarding House	P 220.00
Lodging House	P 500.00
RICE AND CORN MILL OPERATORS (TRAVELLING & FIXED)	
Kiskisan Type	P 500.00
De Cono Type	P 500.00
Baby Cono Type	P 500.00
Stationary Rice Mill	P 3, 000.00