



MUNICIPAL TREASURY OFFICE

I. Mandate:

1. Advise the governor or mayor, as the case may be, the sanggunian, and other local government and national officials concerned regarding disposition of local government funds, and on such other matters relative to public finance;
2. Take custody of and exercise proper management of the funds of the local government unit concerned;
3. Take charge of the disbursement of all local government funds and such other funds the custody of which may be entrusted to him by law or other competent authority;
4. Inspect private commercial and industrial establishments within the jurisdiction of the local government unit concerned in relation to the implementation of tax ordinances.
5. Maintain and update the tax information system of the local government unit;
6. Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

II. Vision:

Awareness of constituents of their obligation as taxpayers contributing to the development of the municipality.

III. Mission:

Towards effective and efficient tax collection thereby, providing additional funds for the municipality in the provision of basic services to its constituents.

IV. Service Pledge:

We commit to:

1. Serve with utmost diligence and sincerity to all our constituents and to always uphold the public interest over and above personal interest.
2. Promote tax awareness through tax information campaigns to increase revenue generation of the Municipality.
3. Disburse government funds in accordance to the approved appropriation ordinance.
4. Take custody and make proper account of all government properties.
5. Attend to all clients within the premises of the office prior to the end of official working hours and during the lunch break.

I. COLLECTION OF REAL PROPERTY TAX (RPT)



Real property tax is paid annually to the municipal treasury office, the amount will depend on the assessed value contained in the Assessment Roll furnished by the Municipal Assessment Office (2% of the assessed value). Payment made for the first three months, January 1 to March 31 will be entitled for 10% discount. While payment after March 31 will be penalized by 2% monthly but not to exceed 72%.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	(G2C)-Government to Citizen, (G2B)-Government to Business Entity			
Who may avail:	All persons and entities who have real properties assessed by the Municipal Assessment Office			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Previous Tax Receipt		Taxpayer's/Owner's Copy		
Tax Declaration		Municipal Assessment Office		
Notice of Tax Bill		Municipal Treasury Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Submit requirements	2. Receive and compute the tax	None	15 minutes	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office
3. Pay tax due	3. Issue Official Receipt	AV x 2% x no. of months delinquent (Basic & SEF)	3 minutes	
4. Receive Official receipt	4. Receive payment	None	1 minute	
TOTAL:		Computed tax due	20 minutes	



II. ISSUANCE OF REAL PROPERTY TAX CLEARANCE

This service is served when a client pays his/ her Real Property Tax in full.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	(G2C)-Government to Citizen, (G2B)-Government to Business Entity			
Who may avail:	All persons and entities who have paid Real Property Tax in full.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Official Receipt of RPT		Municipal Treasury Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Present the requirements and pay required fee	2. Receive payment and Issue Official Receipt	Php 50.00/copy	2 minutes	<i>Administrative Aide II</i> Municipal Treasury Office or <i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office
3. Wait while clearance is being prepared	3.1. Prepare/Print-out Tax Clearance			<i>Administrative Aide II</i> Municipal Treasury Office or <i>Administrative Aide VI</i>



	3.2. Secure signature of the Municipal Treasurer or his duly authorized representative	None	5 minutes	<p>Municipal Treasury Office or</p> <p><i>Revenue Collection Clerk II</i> Municipal Treasury Office or</p> <p><i>Revenue Collection Clerk III</i> Municipal Treasury Office or</p> <p><i>Local Revenue Collection Officer I</i> Municipal Treasury Office or</p> <p><i>Local Revenue Collection Officer II</i> Municipal Treasury Office</p> <p><i>Municipal Treasurer</i> Municipal Treasury Office</p>
4. Receive Tax Receipt & Tax Clearance Certificate	4. Give clearance certificate duly signed by the Municipal Treasurer or authorized representative	None	1 minute	<p><i>Administrative Aide II</i> Municipal Treasury Office or</p> <p><i>Administrative Aide VI</i> Municipal Treasury Office or</p> <p><i>Revenue Collection Clerk II</i> Municipal Treasury Office</p> <p><i>Revenue Collection Clerk III</i> Municipal Treasury Office</p>
TOTAL:		Php 50.00/copy	9 minutes	

III. ISSUANCE OF CERTIFICATE OF OWNERSHIP OF LARGE CATTLE

The owner of Large Cattle is required to register his/her ownership thereof from birth to 1 year old to the Municipal Treasurer or his/her representative for which a Certificate of Ownership shall be issued in return.



Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	(G2C)-Government to Citizen			
Who may avail:	All persons within the Municipality who owns large cattle			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Barangay Certificate of Ownership		Respective Barangay Offices		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Present requirements; and pay required fees	2. Review requirements; receive payment of fees and issue Official Receipt	Registration fee (Iron brand) Php300.00 Branding Fee 50.00 Certification Fee 50.00 Face Value 5.00 Livestock Development Fund 3.00	3 minutes	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office
3. Wait while Certificate of Ownership is being processed	3. Process the Certificate of Ownership	None	5 minutes	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i>



				Municipal Treasury Office
				<i>Municipal Treasurer</i> Municipal Treasury Office
4. Sign and receive Certification of Ownership of Large Cattle with the Official Receipt	4. Give the Certificate of Ownership of Large Cattle with the Official Receipt	None	1 minute	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office
TOTAL:		Php 408.00	10 minutes	

IV. ISSUANCE OF CERTIFICATE OF TRANSFER OF OWNERSHIP OF LARGE CATTLE

If the cattle are sold or its ownership is transferred to another person, the sale or transfer shall be registered in which a Certificate of Transfer shall be issued to the new owner.

Office or Division:	Municipal Treasury Office
Classification:	Simple
Type of Transaction:	(G2C)-Government to Citizen
Who may avail:	All persons within the Municipality who bought large cattle
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Certificate of Ownership of Large Cattle	Original owner of Large Cattle
CLIENT STEPS	AGENCY ACTIONS
	FEES TO BE PAID
	PROCESSING TIME
	PERSON RESPONSIBLE



1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Present requirements; and pay required fees	2. Review requirements; receive payment of fees and issue Official Receipt	Certification Fee Php100.00 Face Value 10.00	3 minutes	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office
3. Wait while Certification is being processed	3. Process the Certificate of Transfer of Ownership	None	5 minutes	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office <i>Municipal Treasurer</i> Municipal Treasury Office
4. Sign and receive the Certification with the Official Receipt attached to it	4. Give the Certificate of Transfer of Ownership of Large Cattle with	None	1 minute	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office



	the Official Receipt attached to it			or Local Revenue Collection Office Municipal Treasury Office or Local Revenue Collection Officer II Municipal Treasury Office
TOTAL:		Php 110.00	10 minutes	

V. ISSUANCE OF COMMUNITY TAX CERTIFICATE (CTC)

Community tax certificate is issued to individual of legal ages for proper identification. CTC is issued from January 1st to February 28th and interest is imposed after the prescribed period.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	(G2C)-Government to Citizen, (G2B)-Government to Business Entity			
Who may avail:	<ul style="list-style-type: none"> All residents of the Municipality eighteen (18) years of age or over who has been regularly employed for at least thirty (30) consecutive days during any calendar year. All person who is engaged in business or occupation. An individual who owns real property with an aggregate value of Php1,000.00 or more All corporation engaged in or doing business within the Municipality 			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None		None		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Provide personal information needed	2. Interview for the required information to			<i>Administrative Aide II</i>



	be filled up on the CTC	None	5 minutes	Municipal Treasury Office or <i>Administrative Aide VI</i> Municipal Treasury Office
3. Sign the CTC; and pay	3. Receive payment	<ul style="list-style-type: none"> • For Individual: <ul style="list-style-type: none"> ✓ Basic Tax-----Php 5.00 ✓ Additional community tax (Php1 for every Php1,000.00 gross income) ✓ Additional interest of 2% monthly of the total tax due if payment is made after the time prescribed period <ul style="list-style-type: none"> ✓ But not to exceed Php5,000.00 • For Juridical Persons: <ul style="list-style-type: none"> ✓ Basic Tax----- Php500.00 ✓ Additional Php2 for every Php5,000.00 worth of real property and Php2 for every Php5,000.00 gross receipts from business or occupation ✓ Additional interest of 2% monthly of the total tax due if payment is made after the prescribed period <ul style="list-style-type: none"> ✓ But not to exceed Php10,000.00 	3 minutes	or <i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office



4. Sign and receive Community Tax Certificate	4. Give the owner's copy of CTC	None	1 minute	
TOTAL:		Computed tax due	10 minutes	

VI. COLLECTION OF REGULATORY FEES AND OTHER CHARGES

Regulatory fees and other charges are collected based on the approved KAYAPA REVENUE CODE OF 2017, for the services rendered as the need arises.

Office or Division:	Municipal Treasury Office		
Classification:	Simple		
Type of Transaction:	(G2C)-Government to Citizen, (G2B)-Government to Business Entity, (G2G)-Government to Government		
Who may avail:	All concern		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
Order of payment for the following services: <ul style="list-style-type: none"> • Health & Sanitary Services • Civil Registry Services • PNP Services • Assessment Fees • Agricultural Services • Engineering Services • Tourism Services 		<ul style="list-style-type: none"> • Municipal Health Office (MHO) • Municipal Civil Registry (MCR) • PNP Station or Post Offices • Municipal Assessment Office (MASSO) • Municipal Agricultural Office (MAGRO) • Municipal Engineering Office (MEO) • Tourism Section-Mayor's Office 	



- Business Permit Services
- Bids & Awards Services
- Secretary's Services
- Mayor's Permit Services

- Business Permit & Licensing Office (BPLO)-Mayor's Office
- BAC Office
- All offices concern
- Mayor's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Present the Order of Payment given by the Office where service is needed and pay the corresponding fees and/or charges	2. Receive payment and issue Official Receipt	* Based from the Order of Payment to be given by the concerned offices	3 minutes	<i>Administrative Aide II</i> Municipal Treasury Office or <i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office
3. Receive the Official Receipt and proceed to the concerned office where service is needed	None	None	1 minute	or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office
TOTAL:		*based from the Order of Payment	5 minutes	

VII. COLLECTION OF FRANCHISE TAXES

The Municipal Treasury collects Franchise Fee and other related fees on the operation of Tricycle within the jurisdiction of the municipality, based on the existing ordinance.

Office or Division: Municipal Treasury Office



Classification:	Simple			
Type of Transaction:	(G2C)-Government to Citizen			
Who may avail:	All persons who are engaged in Tricycle operation			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Order of Payment		Sangguniang Bayan Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Present Order of Payment; and pay required fees	2. Receive payment and issue Official Receipt	MTOP-----Php400.00 Franchise Certificate-----100.00 MTOP Plate-----100.00 MTOP ID-----100.00 Annual Sticker-----50.00 Fare Matrix (Taripa)-----25.00	5 minutes	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office or <i>Local Revenue Collection Officer II</i> Municipal Treasury Office
3. Receive Official Receipt & the MTOP sticker	Issue Motorized Tricycle Permit (MTOP) sticker	None	2 minutes	
TOTAL:		Php 775.00	8 minutes	

VIII. COLLECTION OF BUSINESS TAXES

Business tax for new enterprise are based on capitalization, those for succeeding years are computed based on percentage of gross sales/receipts or graduated fixed tax payable annually, semi-annually or quarterly. Taxes are due on the first 20 days of each quarter.

Office or Division:	Municipal Treasury Office
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Classification:	Simple			
Type of Transaction:	(G2C)-Government to Citizen, (G2B)-Government to Business Entity			
Who may avail:	All person and business entities engaged in any kind of business within the Municipality.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> • Book of Accounts or Income Statement duly certified correct by a Certified Public Accountant • Duly accomplished Application Form for Business Permit 		<ul style="list-style-type: none"> • Business owner's copy • Business Permit and Licensing Office (BPLO)-Mayor's Office 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Submit requirements	2. Accept requirements and assess the tax due, fees & charges basing from the Municipal Tax Ordinance	None	20 minutes	<i>Revenue Collection Clerk II</i> Municipal Treasury Office or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Local Revenue Collection Officer I</i> Municipal Treasury Office
3. Pay tax due	3. Issue Official Receipt	• For Newly-Started Business: Capital Investment x (1/20 of 1%)	2 minutes	



		• For Existing Business: Previous year Gross receipt/Sales x 2%		or Local Revenue Collection Office Municipal Treasury Office
4. Receive Official Receipt	None	None	1 minute	
TOTAL:		Computed tax due	24 minutes	

IX. COLLECTION OF MARKET FEES AND CASH TICKETS

The office collects market fees and cash tickets every 20th of the month and every market day, respectively.

Office or Division:	Municipal Treasury Office-Market Section			
Classification:	Simple			
Type of Transaction:	(G2C)-Government to Citizen, (G2B)-Government to Business Entity			
Who may avail:	All Municipal market stall occupants and transient vendors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
For Market stall lessee: • Certificate of No Liability		• Municipal Treasury Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Present requirement and apply to lease Market stall	2. Accept requirement and issue Application Form	None	1 minute	<i>Revenue Collection Clerk II</i> Municipal Treasury Office



3. Fill up application Form and wait for the approval	3. Process Application Form *When application to lease is approved, a lease contract for stall shall be prepared and the rent of which shall be computed	None	20 minutes	or Local Revenue Collection Office Municipal Treasury Office or Local Revenue Collection Officer II Municipal Treasury Office
4. Sign the Contract of Lease for stall and pay the rent	4. Sign the Contract of Lease, accept payment and issue Official Receipt in return together with the copy of Contract of Lease	Php50.00 per square meter or fraction thereof, per month	3 minutes	Municipal Treasurer Municipal Treasury Office
5. Receive a Copy of Lease Contract with the Official Receipt	None	None	None	Revenue Collection Clerk II Municipal Treasury Office
TOTAL:		Php50.00 per square meter of fraction thereof, per month	25 minutes	

X. DISBURSEMENT OF CHECKS AND CASH FOR PAYMENT OF MUNICIPAL OBLIGATIONS

Disbursement of funds must be in accordance with the appropriation ordinance. Checks issued for financial assistance to constituents and for payment of Municipal obligations are ready for release upon submission of the Accountant's Check Advice to the depository bank where checks are drawn. Cash payment of labor payrolls and Municipal obligations amounting to Php1,000.00 below are made upon withdrawal/encashment of checks by the Municipal Treasurer.

Office or Division:	Municipal Treasury Office
Classification:	Simple
Type of Transaction:	(G2C)-Government to Citizen, (G2B)-Government to Business Entity, (G2G)-Government to Government
Who may avail:	All



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Authorization letter of the payee if payee is not able to receive check/cash payment personally		Payee		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in client's logbook	1. Give the logbook and assist the client	None	1 minute	<i>Administrative Aide II</i> Municipal Treasury Office
2. Ask for payment if available: • For Check payment • For Cash payment	2. • Scan Record book of Checks Issued and let the client affix his/signature in line with his name and fill the date received • Find for the Disbursement Voucher (DV) or payroll and let the client/s sign on the received by portion	None	1 minute	<i>Administrative Aide VI</i> Municipal Treasury Office or <i>Data Controller III</i> Municipal Treasury Office
3. Sign on the received by portion of the disbursement voucher/payroll (3 copies) *For payment of goods & services: issue Official receipt or Acknowledgement Receipt	3. For Check payment: Check the Disbursement Voucher if all copies are signed and give check For cash payment: Check DV or payroll if completely signed and give cash	None	3 minutes	or <i>Revenue Collection Clerk III</i> Municipal Treasury Office or <i>Administrative Aide II</i> Municipal Treasury Office
4. Receive cash/check	None	None	1 minute	
TOTAL:		None	6 minutes	