

## 1. Payment of Real Property Taxes

A real property tax is an ad valorem tax on the value of a property, usually levied on real estate.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIRMENTS</b>		<b>WHERE TO SECURE</b>		
1. Notice of Assessment/Tax Declaration		Municipal Assessor's Office		
2. Owner's latest tax receipt		Owner's copy/Municipal Treasurer's Office record		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Proceed to Table 1 to 3 for computation of property tax dues	1. Computes real property tax dues	None	15 minutes per parcel	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
2. Pay the computed amount in the tax bill	2.Receives payment	1% of the Assessed Value from the Basic Real Property Tax + 1% of the Assessed Value from the Special Education Fund Discount 10% for prompt payment 15% for advance payment *Interest on Unpaid real property tax The late payments are subject to a two (2 %) surcharge per month, to a maximum of 72 % or not exceeding 36 months	2 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
3. Take/claim official receipt	3.Issues official receipt	None	1 minute	Revenue Collection Clerk Office of the Municipal Treasurer

<b>TOTAL</b>	<b>Based on computation</b>	<b>17 minutes</b>	
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## 2. Issuance of Community Tax Certificate (Individual & Corporation)

A community tax certificate is a form of identification. It is a proof that an individual is a resident of the municipality and that he/she paid the necessary dues arising from income derived from business, exercise of profession and/or ownership of real properties in the area.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIRMENTS</b>		<b>WHERE TO SECURE</b>		
1. Birth Certificate/Interview		Municipal Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Interview/Present Birth Certificate *Present proof of income for employed individuals or as per assessment of business establishments.	1. Interview, prepares and computes CTC	None	3 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I

2. Pay the required amount as per computed/assessed value and receive copy of Community Tax Certificate	2.Receives payment and release Community Tax Certificate	<p>Basic:</p> <p>-For Individuals – P5.00+P1.00 for every P1000.00 of Gross Income from the preceding year</p> <p>-For Corporations- P500.00 + P2.00 for every P 5,000.00 of Gross Income from the preceding year.</p> <p>*Penalty: 2% shall be imposed on the total tax due computed on a monthly basis after the last day of February</p>	1 minute	<p>Gina M. Plata, RCC I</p> <p>Rosamia P. Cordez, RCC I</p> <p>Lilieta M. Donato, RCC I</p>
<b>TOTAL</b>		<b>Based on computation</b>	<b>5 minutes</b>	

### 3. Payment of Business Tax

A business tax is an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the precise purpose of supporting government needs.

<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>	All Business establishments			
<b>CHECKLIST OF REQUIRMENTS</b>		<b>WHERE TO SECURE</b>		
1. Basis for computation of tax		Owners Copy		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Proceed to table 1 to 3	1. Computes business tax dues	None	3 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
2. Pay the tax dues	2.Receives payment and issues official receipt	Based from graduated tax on business indicated in the Municipal Revenue Code	2 miutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
<b>TOTAL</b>		<b>Based from graduated tax on business indicated in the Municipal Revenue Code</b>	<b>5 minutes</b>	

#### 4. Issuance of Certificate of Ownership and Branding of Large Cattle

Certificate of Ownership is a document issued to every person who owns large cattle which has reached six months old and is required to register his ownership upon payment of the registration fee.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	Large Cattle Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Request letter from the barangay concerned.		Barangay Hall of concerned Punong Barangay		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Proceed to Table 4 and submit request letter addressed to the MTO.	1.Receives request letter	None	2 minutes	Elymar P. Orge Revenue Collection Clerk II

2. Wait for the approval of request letter	2. Validates and approves request letter as per schedule of branding	None	3 minutes	Wilbert E. Bautista Acting Municipal Treasurer
3. Present the animal for branding as scheduled	3. Proceeds to the requesting barangay 3.1 Branding of the animal	None	10 minutes per animal	Elymar P. Orge Revenue Collection Clerk II
4. Pay the necessary fees	4. Issues official receipt. Prepares Certificate of Ownership	Livestock Fee – P5.00	10 minutes	Elymar P. Orge Revenue Collection Clerk II
5. Wait for the approval of the Certificate of Ownership	5. Signs and approves the Certificate of Ownership	None	2 hours	Nelia A. Plata, SB Secretary Elizabeth B. Ochoa Municipal Mayor
6. Claim the document	6. Releases the Owner's copy of the Certificate of Ownership	None	5 minutes	Elymar P. Orge Revenue Collection Clerk II
<b>TOTAL</b>			<b>2 hours and 30 minutes</b>	

### 5. Issuance of Certificate of Transfer of Ownership of Large Cattle

A certificate of Transfer of Ownership is a document to be issued to the purchaser or new owner when large cattle is sold or its ownership is transferred to another person, the same to be registered with the Municipal Treasurer.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	Large Cattle Owners			
<b>CHECKLIST OF REQUIRMENTS</b>		<b>WHERE TO SECURE</b>		
1. Certificate of Ownership of the present owner		Owner's Copy		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. The present owner submits the Certificate of Ownership to Table 4	1.Verifies Ownership	None	2 minutes	Elymar P. Orge Revenue Collection Clerk II
2. Wait for the Preparation of Certificate of Transfer	2.Prepare Certificate of Transfer	None	5 minutes	Elymar P. Orge Revenue Collection Clerk II
3. Wait for the signing and approval of document/ Certificate of Transfer	3.Signs the document/Certificate of Transfer	None	5 minutes	Wilbert E. Bautista Acting Municipal Treasurer
4. Pay the required fee	4.Receives payment and issues official receipt	Certificate of Transfer – P 510.00	2 minutes	Elymar P. Orge Revenue Collection Clerk II
5. Claim the Certificate of Transfer of Ownership/Owner's copy	5.Issues the document and keeps record on file	None	1 minute	Elymar P. Orge Revenue Collection Clerk II
<b>TOTAL</b>			<b>15 minutes</b>	

## 6. Processing of Motorized Tricycle Operator's Permit (MTO)

Motorized Tricycle Operator's Permit is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	Tricycle and Kulong-kulong Drivers			
<b>CHECKLIST OF REQUIRMENTS</b>		<b>WHERE TO SECURE</b>		
1. Barangay Clearance (1 original and 1 photocopy)		Barangay Hall		
2. OR/CR (1 original and 1 photocopy)		Vehicle Owner/ Land Transportation Office		
3. Driver's License (1 original and 1 photocopy)		Vehicle Owner/ Land Transportation Office		
4. Cedula (1 original)		Vehicle Owner		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Present the requirements to BPLO	1. Validates requirements	None	5 minutes	Genevie C. Chavez, CPA BPLO Designate Josephine B. Donato BPLO Staff
2. Pay the required fees at Table 1 to 3	2. Receives payment and issues OR	PHP 500.00	5 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
3. Wait for the approval of permit and/or franchise	3. Signs and approves permit 3.1 Releases the owner's copy and/or franchise	None	15 minutes	Genevie C. Chavez, CPA BPLO Designate Josephine B. Donato, BPLO Staff
<b>TOTAL</b>		<b>PHP 500.00</b>	<b>25 minutes</b>	

## 7. Issuance of Tax Clearance and Certifications

A tax clearance is a certificate that verifies that an entity paid all its tax liabilities at the current time.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIRMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest copy of official receipt		Owner's copy		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for certification/tax clearance to Table 1 to 3	1. Verifies latest payment 1.1 Prepares certification/tax clearance	None	5 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I

2. Wait for the request	2. Signs the certification/tax clearance	None	3 minutes	Wilbert E. Bautista, Acting Municipal Treasurer
3. Pay necessary fee	3. Receives payment and issues OR	P50.00	2 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
<b>TOTAL</b>			<b>10 minutes</b>	

### 8. Permit Fee for Agricultural Machinery & Other Heavy Equipment

Agricultural machinery is machinery used in farming or other agriculture. Heavy equipment refers to heavy-duty vehicles, specially designed specially designed for executing construction tasks.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIRMENTS</b>		<b>WHERE TO SECURE</b>		
1. Order of payment		Office of the Municipal Treasurer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Proceed to Table 1 to 3 fo	1.Verifies previous payment in the record book/file	None	5 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I



2. Wait for the computation of fees	2. Computes and assesses required fees	a. Hand Tractor-P500.00 b. Light Tractor-P 500.00 c. Heavy Tractor-P1,000.00 d. Bulldozer-P5,000.00 e. Forklift- P5,000.00 f. Heavy Grader-P 5,000.00 g. Light Grader-P 3,000.00 h. Mechanized Thresher-P 1,000.00 i. Manual Thresher-P500.00 j. Cargo/Dump Truck-P5,000.00 k. Dump Truck- P 5,000 l. Mini Dump Truck-P4,000 m. Road Rollers- P5,000 n. Payloader- P 5,000 o. Primemovers/Flatbeds-P 5,000 p. Backhoe-P 5,000 q. Rockcrusher-P5,000 r. Batching Plant-P 5,000 s. Transit/Mixer Truck-P5,000 t. Crane- P5,000 u. Others-P1,000	2 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
3. Pay the required fees	3. Receives payment and issues official receipt	None	3 minutes	Gina M. Plata, RCC I Rosamia P. Cordez, RCC I Lilieta M. Donato, RCC I
<b>TOTAL</b>		<b>Depends on type of agricultural machinery or heavy equipment</b>	<b>10 minutes</b>	