

# **Municipal Treasurer's Office**

## **Frontline Service**

## 1. Provision of Community Tax Certificate (CTC) commonly known as “Cedula”

-Community Tax Certificate (CTC) can be issued to individuals or corporations. Municipality may levy Community Tax to every inhabitant of the Philippines 18 years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; engaged in business or occupation; and owns Real Property with an aggregate assessed value of One Thousand (1,000) or more. Juridical Persons Liable for the Payment of Community Tax- Every Corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines. It is essential when registering for a new business, renewal of business permit, applying for a job, or filing an income tax returns and many others. Community Tax shall be paid in the place of residence of the individual, or in the place where the principal office of the juridical entity is located.

<b>Office or Division:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C and G2B			
<b>Who may avail:</b>	18 years old and above Resident of Bongabon, Nueva Ecija Principal Office of the Juridical Entity is located in Bongabon,N.E.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1 Valid ID Personal Appearance		To be provided by taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
FOR INDIVIDUAL: 1. Present valid ID to the collection clerk and pay the corresponding fees. 2. If the client has no valid ID, fill-out information form provided by collecting agency and pay the corresponding fees	1.Issuance of Community Tax Certificate and receive payment	1.Basic Community Tax 5.00 and additional of 1.00 for every 1,000.00 based on last year. gross salaries or wages; gross receipts derived from business and aggregate assessed value of 1,000.00 and above, but not exceeding 5,000.00	2 Minutes	RCC / Municipal Treasurer's Office



FOR CORPORATION		Basic Community Tax 500.00 and additional of 2.00 for every 5,000.00 based on last year gross receipts derived from business including dividends, and assessed value of Real Property Owned in the Philippines, but not exceeding 10,000.00  2. Additional interest of 2% per month if not paid within the time prescribed.	2 Minutes	<i>RCC /</i> Municipal Treasurer's Office
<b>TOTAL:</b>			2 Minutes	

## 2. Collection of Regulatory Fees, Charges, Service Fee, and other taxes

- The Municipality of Bongabon imposes the collection of regulatory fees (such as fees on weights and measures, building permits, zonal/ location permit, tricycle operators permit, occupational fees animal and civil registration and inspection) and charges (clearances and certifications, and other service income) in accordance to the newly implemented 2019 Local Revenue Code.

<b>Office or Division:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C			
<b>Who may avail:</b>	Citizens have an obligation			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None		None		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present Order of Payment from another Local Government Office and National office and pay	1. Issuance of Official Receipt based on the Order of Payment and collect payment	Based on currently implemented Approved Municipal Tax Ordinance No. 170 s. 2019	1 Minute	RCC / Municipal Treasurer's Office
<b>TOTAL:</b>			1 Minute	

### 3. Collection of Real Property Tax (RPT)

Real Property such as land, buildings, and machineries are assessed by the Municipal Assessor. The RPT for any year shall accrue on the first (1<sup>st</sup>) day of January. The owner of the Real Property or the person having legal interest thereon may pay the BASIC Real Property Tax and the additional tax for Special Education Fund (SEF) due thereon, without interest in four (4) installments to be due and payable as follows:

- 1<sup>st</sup> installment on or before 31<sup>st</sup> of March
- 2<sup>nd</sup> installment on or before 30<sup>th</sup> of June
- 3<sup>rd</sup> installment on or before 30<sup>th</sup> of September
- 4<sup>th</sup> installment on or before 31<sup>st</sup> of December

Payment may also be made in Prompt (Jan. 1-March 31) to avail 10% discount and in Advanced (payment made during the date before the tax become due) with a twenty percent (20%) discount. Provided that the property/ies are not delinquent.

However, there will be an imposition of penalty of two percent (2%) for every month of the property were become delinquent, but not to exceed seventy two (72%).

<b>Office or Division:</b>	Municipal Treasurer's Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C
<b>Who may avail:</b>	Citizen with property
CHECKLIST OF REQUIREMENTS	
<ul style="list-style-type: none"> <li>Last payment RPT Official Receipt</li> <li>Name of declared owner of the property to be taxed</li> <li>Special Power of Attorney (SPA) if not the owner of property will transact</li> <li>Extra Judicial Settlement of heirs of the owner of property</li> <li>Latest Tax Declaration No.</li> </ul>	Provided by the Client
	Assessor's Office



CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID		PERSON RESPONSIBLE
If the taxpayer is the Owner of declared Property to be taxed				
1. Present the last payment official receipt (if carried) If not fill-out the form provided by the agency and present to the coll. clerk	1.1 Verify the official receipt if the receipt was the taxpayer's latest payment or verify the record of last payment of the property if the receipt was not carried by taxpayer	None	2 mins.	RCC / Municipal Treasurer's Office
			4 mins.	
2. Acceptance of Order of payment and conformed	1.2 Upon verification, assess and issue order of payment		2 mins.	
3. Payment and accept official receipt	1.3 Issue RPT official Receipt and accept payment			
		Based on computed order of payment by RCC	2 mins.	
If the taxpayer is a person with legal interest over property/or he/she is a representative of declarant	Accept and verify the document presented and verify the last payment of the property to be taxed			
1 Present proof of legal interest (deed of sale/donation); Special Power of Attorney (SPA); Extra Judicial Settlement EJS)				
		None	5 mins	
	After verification of last payment assess and issue order of			

Acceptance of order of payment and conformed	payment		3 mins.	
Pay and accept official receipt	Issue official receipt and accept payment	None	2 mins.	RCC / Municipal Treasurer's Office
		Based on computed order of payment		
<b>TOTAL:</b>			20 Minutes	

#### 4. Collection of Business Tax

- Business taxes shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other business for which such tax on a business must be paid by the person conducting the same
- The conduct or operation of two (2) or more related businesses by any one person, natural or juridical shall require the issuance of a separate permit or license to each business.
- In cases where a person conducts or operates two (2) or more of the businesses which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipt of the said two (2) or more businesses
- In cases where a person conducts or operates two (2) or more businesses which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business,

<b>Office or Division:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2B- Government to Business Entity			
<b>Who may avail:</b>	Sole Proprietor, Partnership, Corporation, Cooperative			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Business and License Operation Permit Assessment (1 Copy)		Business Permits and Licensing Office (BPLO)		
Community Tax Certificate(1 Copy)		Municipal Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present to the Revenue Collecting Officer the assessed form coming from Business Permits and Licensing Office (BPLO).	1. The Revenue Collecting Officer issue's official receipt and accept payment	Based on Business and License Operation Permit Assessment	5 Minutes	RCO Municipal Treasurer's Office
2. Pay and accept official receipt issued by RCC				
<b>TOTAL:</b>			5 Minutes	





- Tax Clearance is issued by the Office of the Municipal Treasurer when the property is fully paid from its corresponding tax due. It is one of the requirements in securing tax declaration and in processing of transfer of real property ownership. It is also being used for loans purposes and securing business permit.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>If the client is the owner of property:</p> <ul style="list-style-type: none"> <li>RPT Official Receipt of the current year stating full payment</li> <li>Tax declaration No.</li> <li>Name of Declared Owner</li> </ul> <p>If the client is not the owner of property:</p> <ul style="list-style-type: none"> <li>SPA</li> <li>EJS</li> <li>Proof of legal interest</li> <li>Tax declaration no.</li> <li>Name of declared owner</li> <li>RPT Official Receipt of current year stating full payment</li> </ul>	<p>Owner's copy of Taxpayer.</p>   <p>Owner of Property</p>

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## 6. Registration of Large Cattle

- The owner of the large cattle is required to register in the office of the Municipal Treasurer for which a certificate of ownership shall be issued to the owner. "Large Cattle" includes an at least two year old horse, mule, ass, carabao, cow or other domesticated member of bovine family. The ownership or its sale or transfer of ownership to another person shall be registered.

<b>Office or Division:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2C- Government to Citizen			
<b>Who may avail:</b>	Owner of any Bovine animals			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Written request addressed to the Municipal Treasurer indicating the availability date and time of the owner (1 Copy)		Owner of Large Cattle		
Owner's brand LGU brand		Owner of Large Cattle Mun. Treas. Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the written request to the Municipal Treasurer for approval.	1. The Municipal Treasurer or his/her authorized representative approves and set the schedule of visit to the Owner.	None	3 Minutes	RCC Municipal Treasurer's Office
2. On the scheduled date, bring the large cattle on site where branding can perform.	2. Revenue Collection Clerk prepare the necessary materials and instruments to be used for branding		2 hours	
3. Assist the RCC marking the animals	3. When everything was done, execute marking on animals left side and right side	None	15 minutes	RCC Municipal Treasurer's Office



<p>4. Sign the Certificate of ownership of Large Cattle, pay corresponding fees and wait for the date of release of document</p>	<p>4.1 Prepare the Certificate of Ownership of Large Cattle indicating the owner's &amp; LGU mark, name and address of the owner, price of the animals, age, sex, and pouches. Issue official receipt and accept payment and schedule the release of Certificate.</p> <p>4.2 Return to station for approval and signing of Mun. Treasurer and Mun. Mayor.</p>	<p>5.00 for certificate of ownership of large cattle and additional 250.00 per head and 2.00 per head for livestock development fund</p>	<p>15 minutes</p> <p>3 days</p>	<p>RCC Mun. Treasurer Mun. Treasurer's Office Mun. Mayor (Mayor's Office)</p>
<p>5. Go to Municipal Treasurer's Office on scheduled date and receive Cert. of ownership of large Cattle</p>	<p>5. Release the documents</p>	<p>None</p>	<p>5 minutes</p>	<p>RCC (Mun. Treasurer's Office)</p>
<p><b>TOTAL:</b></p>		<p>PHP 257.00</p>	<p>3 Days 2 Hours 38 Minutes</p>	



## 7. Transfer of Ownership of Large Cattle

- Transfer Fee shall be collected only once a large cattle is transferred more than once in a day. Transfer of Ownership of Large cattle is paid in the Office of the Municipal Treasurer.

<b>Office or Division:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2C- Government to Citizen			
<b>Who may avail:</b>	Owner of any Bovine animals			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Written request addressed to the Municipal Treasurer indicating the availability date and time of the owner (1 Copy) Certificate of Ownership of Large Cattle (original copy) Personal Appearance of Owner and to whom the Large Cattle will be transferred		Owner of Branded Animal.		
CLIENT STEPS	AGENCYACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the written request to the Municipal Treasurer for approval.	1. The Municipal Treasurer or his/her authorized representative approves and set the schedule of visit to the Owner.	None	5 Minutes	RCC Municipal Treasurer's Office
2. On the scheduled date, fill-out the client's form provided by the RCC	2.1 For Transfer of Large cattle, the Revenue Collection Clerk shall prepare the Certificate of Ownership of Large Cattle indicating Name and residence of the owner and the purchaser; purchase/selling price of the animal; the class; sex; brands and other identifying marks of the animal; and reference to the original certificate of ownership of Large Cattle.	None	10 minutes	RCC Municipal Treasurer's Office
	2.2 Marked the Original		3 minutes	



	Certificate of Ownership of Large Cattle “transferred as to whom it was transferred indicating the serial number of Certificate of transfer of Large Cattle”			
3. Signing the document of two parties. The new owner of Large Cattle will pay the corresponding amount intended for transfer and wait for the RCC’s schedule of release of document	3. Witness the signing of both parties the original owner and the new owner of Large Cattle and issue Official Receipt.  Approval and signing of Mun. Treasurer and Mun Mayor		2 minutes    3 Days	RCC Municipal Treasurer’s Office
4.The new owner accepts the Certificate of Transfer of Large Cattle	4. The Revenue Collection Clerk release the document	None	5 minutes	RCC Municipal Treasurer’s Office

<b>TOTAL:</b>		3 Days, 25 Minutes	
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## 8. Issuance of Treasury Certification

-Treasury Certification is issued by the Municipal Treasurer in accordance to the request of the taxpayer such as Certificate of Payment.

<b>Office or Division:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B- Government to Business Entity G2C- Government to Citizen			
<b>Who may avail:</b>	Individuals, Businesses and Corporation who made payments in the Municipality Services.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Request form		Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. 1. Fill-out the request form	1. The Revenue Collection Clerk issues a Tax Order of Payment.	None	1 Minutes	RCO Municipal Treasurer's Office
2. Pay the Certification fee	2. The Revenue Collection Officer issues the Official Receipt.	PHP 100.00 per Certification	1 Minutes	RCO Municipal Treasurer's Office
3 Accept the certification & Official receipt attached	3. The RCC issues the Certification upon signing of the Municipal Treasurer to the Client.	None	3 Minutes	RCO Municipal Treasurer's Office
<b>TOTAL:</b>			5 Minutes	