Municipal Treasurer's Office

External Service

119. Receiving Regulatory Fees, Fines and all kinds of Payment

The Municipality of Pantabangan 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 2020 Revised Revenue Code of the Municipality of Pantabangan.

Office or Division:	Municipal Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C			
Who may avail:	Citizens have an obligation			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Order of payment		Concerned Department		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Present the Order of Payment (from the office who will render the service) to the Revenue Collecting Officer of Treasurer's Office.	1.1 Receive the payment of fees based on the Order of Payment and Issue Official Receipt	According to the current implementation of the Revised Revenue Code of the Municipality of Pantabangan – Tax Ordinance 001-2020	5 Minutes	*Revenue Collection Clerk I* Municipal Treasurer's Office
		TOTAL:	5 Minutes	

120. Collection of Business Tax

Business taxes for newly opened enterprises are based on capitalization, but those already existing are computed on the basis of a percentage of gross sales/ receipts. Payments may be made annually or quarterly.

Office or Division:	Municipal Treasurer's Office
Classification:	Simple
Type of Transaction:	G2B- Government to Business Entity
Who may avail:	Sole Proprietor, Partnership, Corporation, Cooperative

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Business and License Operation Permit Assessment (1 Copy)	Business Permits and Licensing Office (BPLO)
Community Tax Certificate(1 Copy)	Municipal Treasurer's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present to the Revenue Collecting Officer the assessed form coming from Business Permits and Licensing Office (BPLO).	1. Issue official receipt and signs it based on the assessment of the BPLO.	Based on Business and License Operation Permit Assessment	5 Minutes	*Revenue Collection Officer* Municipal Treasurer's Office
	TOTAL:	Based on Business and License Operation Permit Assessment	5 Minutes	

121. Collection of Community Tax Certificate (CTC) – Individual

Every inhabitant of the Philippines, eighteen (18yrs old) of age or over has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year or who is engaged in a business or occupation, or who owns a real property with an aggregate assessed value of One Thousand Pesos (Php 1,000.00) or more, or who is required by law to file an income tax return shall pay an annual additional tax of Five Pesos(Php5.00) and an annual additional tax of One Peso (Php1.00) for every One thousand pesos (P1,000.00) of income regardless of whether for business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00)

Office or Division:	Municipal Treasurer's Office
Classification:	Simple
Type of Transaction:	G2B- Government to Business Entity G2C- Government to Citizen
Who may avail:	Business Owners and Individual Taxpayer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Individual: Valid Identification Card (1 Copy)	See annex for the list of valid IDs
Client Information Slip (1 Copy)	Municipal Treasurer's Office
For Business: Valid Identification Card of the Business Owner or his/her authorized representative(1 Copy)	To be provided by Business Owner
Annual Gross Receipts duly certified by their Accountant(1 Copy)	Business/ Company's Accounting office.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present to the Revenue Collecting Officer your valid identification card or the properly filled up client information slip.	1. The Revenue Collecting Officer encodes the necessary information and computes the amount of Community Tax.	Annual Additional Tax of PHP 5.00	3 Minutes	*Revenue Collection Officer* Municipal Treasurer's Office
2. The Taxpayer pays the necessary amount based on the computation given by the Revenue Collecting Officer.	2. The Revenue Collecting Officer issues the Community Tax Certificate upon payment of the taxpayer	Annual Additional Tax of PHP 1.00 for every PHP 1,000 of income not exceed Php5,000	2 Minutes	*Revenue Collection Officer* Municipal Treasurer's Office
TOTAL:		Annual	5 Minutes	

	Additional Tax of PHP 1.00 for every PHP 1,000 of income not exceed Php5,000		

122. Collection of Community Tax Certificate (CTC)- Corporation

Every Corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay an Annual Community Tax of Five Hundred Pesos (Php500.00) and an annual additional tax of Two Pesos (Php2.00) for every Five Thousand Pesos of Gross Receipts or earnings derived from business in the Philippines during the preceding year, in no case shall not exceed Ten Thousand Pesos (Php10,000). An annual additional tax of Two Pesos (Php2.00) for every Five Thousand Pesos (Php5,000) worth of real property in the country during the valuation used for payment of the Real Property.

Office or Division:	Municipal Treasurer's Office
Classification:	Simple
Type of Transaction:	G2B- Government to Business Entity G2C- Government to Citizen
Who may avail:	Business Owners and Individual Taxpayer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Valid Identification Card(1 Copy)	See annex for the list of valid IDs
Valid Identification Card of the Business Owner or his/her authorized representative(1 Copy)	See annex for the list of valid IDs
Annual Gross Receipts duly certified by their Accountant(1 Copy)	Business/ Company's Accounting office.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present to the Revenue Collecting Officer your valid identification card or the properly filled up client information slip.	1. The Revenue Collecting Officer encodes the necessary information and computes the amount of Community Tax.	Based on the annual gross receipts of the Business/ Corporation	3 Minutes	*Revenue Collection Clerk I* Municipal Treasurer's Office

2. The Taxpayer pays the necessary amount based on the computation given by the Revenue Collecting Officer.	2. The Revenue Collecting Officer issues the Community Tax Certificate upon payment of the taxpayer	Based on the annual gross receipts of the Business/ Corporation	2 Minutes	*Revenue Collection Clerk I* Municipal Treasurer's Office
TOTAL:		Based on the annual gross receipts of the Business/ Corporation	5 Minutes	

123. Collection of Real Property Taxes (RPT)

Real properties such as land, buildings and machineries are assessed by the Municipal Assessor's Office and Real Property Taxes are due every year based on the assessment level and fair market value of the real property. The Real Property Taxes are made at Land Tax Division of the Municipal Treasurer's Office. Payments can be made in annual, semiannual, or quarterly basis. Advance payment will be done on or before the last working day of the year which a 20% discount maybe acquired.

Office or Division:	Municipal Treasurer's Office
Classification:	Simple
Type of Transaction:	G2B- Government to Business Entity G2C- Government to Citizen
Who may avail:	Business Owners and Individual Taxpayer

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Valid Identification Card of the Business Owner or his/her authorized representative an authorization and an ID from the Owner is required (1 Copy)	See annex for the list of valid IDs
Old or last Real Property Tax Receipt (1 Copy)	To be provided by individual Taxpayer

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Present to the Revenue Collecting Officer for RPT computation.	1. The Revenue Collecting Officer compute the RPT and issued a Teal Property Tax Bill.	None	5 Minutes	*Revenue Collection Clerk I* Municipal Treasurer's Office

2. The Taxpayer pays the necessary amount based on the computation given by the Revenue Collecting Officer.	2. The Revenue Collecting Officer issues the Real Property Tax Receipt.	For updated tax due 2% of the assessed value of the property less 10% discount for the first quarter	5 Minutes	*Revenue Collection Clerk I* Municipal Treasurer's Office
		For delinquent 2% of the assessed value of the property plus 2% penalty per month. No Discount		*Revenue Collection Clerk I* Municipal Treasurer's Office
		For Advance payment with 20% discount and 2% of the assessed value of the property.		*Revenue Collection Clerk I* Municipal Treasurer's Office
	TOTAL:	Depends on the assessed value	10 Minutes	

124. Issuance of Real Property Tax Clearance

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 different documents in selling and in processing of property transfer in the Bureau of Internal Revenue and in the Registry of Deeds.

Office or Division:	Municipal Treasurer's Office
Classification:	Simple
Type of Transaction:	G2B- Government to Business Entity G2C- Government to Citizen
Who may avail:	Individuals and Corporations who owns Real Property in the Municipality with Fully paid Tax Dues.

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Real Property Tax Official Receipt of the current year stating full payment (1 Copy)	Owner's copy of Taxpayer.
Tax Order of Payment (1 Copy)	Municipal Treasurer's Office

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Present to the Revenue Collection Officer the Real Property Tax Receipt paid by the client for the current year and pay the corresponding fee.	1. Generate the Tax Clearance based on the Official Receipt presented by the taxpayer.	Php100.00	3 Minutes	*Revenue Collection Clerk* Municipal Treasurer's Office
2. Receive the Tax Clearance	2. Issue the Tax Clearance upon signing in the Record Book.	None	1 Minute	*Revenue Collection Clerk* Municipal Treasurer's Office
	TOTAL :	Php100.00	4 Minutes	

125. 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.

Office or Division:	Municipal Treasurer's Office
Classification:	Complex
Type of Transaction:	G2C- Government to Citizen
Who may avail:	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)	Owner of Branded Animal.

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit the written request to the Municipal Treasurer for approval.	1. approves and set the schedule of visit to the Owner.	None	5 Minutes	*RCC* Municipal Treasurer's Office
2. Fill up the form given by the Revenue Collection Clerk	2. Enter the following in the registry of books: Name and Residence of the Owner, purchase price of the animal in cases of sale or transfer, the class, color, sex brands and other identification marks of the cattle.	None	3 Days	*RCC* Municipal Treasurer's Office

3. Pay the amount for each Certificate of Ownership	3. Issue official receipt for each Certificate of Ownership.	PHP 200.00 per Certificate of Ownership	25 Minutes	*RCC* Municipal Treasurer's Office
TOTAL:		PHP 200.00	3 Days, 30 Minutes	

126. Transfer 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.

Office or Division:	Municipal Treasurer's Office
Classification:	Complex
Type of Transaction:	G2C- Government to Citizen
Who may avail:	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)	Owner of Branded Animal.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the written request to the Municipal Treasurer for approval.	1. Approve and set the schedule of visit to the Owner.	None	5 Minutes	*RCC* Municipal Treasurer's Office
2. Fill up the form given by the Revenue Collection Clerk	2. Enter the following in the registry of books: Name and residence of the owner and the purchaser: purchase price of the animal: the class, sex, brands and other identifying marks of the animal: and a reference to the original certificate of ownership with the name of the Municipality issued to it.	None	3 Days	*RCC* Municipal Treasurer's Office

3. Pay the amount for each Certificate of Ownership	3. Issue official receipt for each Certificate of Ownership.	PHP 150.00 per Certificate of Transfer	25 Minutes	*RCC* Municipal Treasurer's Office
TOTAL:		PHP 150.00	3 Days, 30 Minutes	

127. 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.

Office or Division:	Municipal Treasurer's Office
Classification:	Simple
Type of Transaction:	G2B- Government to Business Entity G2C- Government to Citizen
Who may avail:	Individuals, Businesses and Corporation who made payments in the Municipality Services.

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Official Receipt of the current acquired services paid (1 Copy)	Owner's copy of Taxpayer
Tax Order of Payment (1 Copy)	Municipal Treasurer's Office

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1.Request for the desired Certification.	1.Issue a Tax Order of Payment.	None	2 Minutes	*RCO* Municipal Treasurer's Office
2. Present the Tax Order of Payment and pays the Certification fee.	2. Issue the Official Receipt.	PHP 100.00 per Certification Fee	5 Minutes	*RCO* Municipal Treasurer's Office
3. Receive the Official Receipt and present to the Revenue Collection Clerk to claim the request certification	3. Issue the Certification upon signing of the Municipal Treasurer to the Client/ Taxpayer.	None	3 Minutes	*RCO* Municipal Treasurer's Office
	TOTAL:	PHP 100.00	5 Minutes	