

**Municipal Treasurer's Office**  
**(External)**

## 1. Checking of Remittances to Government Agencies

Loans and Premiums are collected and paid through checks to Government Agencies such as DPB, GSIS, HDMF, PHILHEALTH and LANDBANK OF THE PHILIPPINES.

Office / Division:	MUNICIPAL TREASURER'S OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2G - Client is a government employee or another government agency			
Who may avail:	Government Agencies			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Disbursement Voucher		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. Disbursement Voucher prepared by Accounting Office	1.1. MTO Staff received and record to logbook for incoming	None	10 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
	1.2. Prepare the checks	None	10 Minutes	<i>Municipal Treasurer</i> Mun. Treasurer's Office
	1.3. Record to logbook for outgoing	None	10 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
	1.4. To be delivered to Mayor's Office for signature and Accounting Office for Advice	None	2 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
2. Receiving of voucher with checks	2.1. MTO staff will receive the disbursement voucher for signature of Municipal Treasurer's Office	None	2 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
	2.2. Sign the disbursement voucher before releasing	None	3 Minutes	<i>Municipal Treasurer</i> Mun. Treasurer's Office

3. Releasing of Checks	3.1. Record the disbursement voucher to Check Registry for release to Liason Officer who will remit the check	None	2 Minutes	<i>MTO Staff</i>  Mun. Treasurer's Office
<b>TOTAL</b>		None	39 Minutes	

## 2. Checking of Disbursement Voucher for Business Entities

Prepare the checks for payment to the business entities with transaction in the Municipality

Office / Division:	MUNICIPAL TREASURER'S OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2B-Government to Business Entity			
Who may avail:	Business Entities			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Disbursement Voucher		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. Disbursement Voucher prepared by Accounting Office	1.1. MTO Staff received and record to logbook for incoming	None	10 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
	1.2. Prepare the checks	None	10 Minutes	<i>Municipal Treasurer</i> Mun. Treasurer's Office
	1.3. Record to logbook for outgoing	None	10 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
	1.4. To be delivered to Mayor's Office for signature and Accounting Office for Advice	None	2 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
2. Receiving of voucher with checks	2.1. MTO staff will receive the disbursement voucher for signature of Municipal	None	2 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office

	Treasurer's Office			
	2.2. Sign the disbursement voucher before releasing	None	3 Minutes	<i>Municipal Treasurer</i> Mun. Treasurer's Office
3. Releasing of Check	3.1. Record the disbursement voucher to Check Registry for release to the client	None	2 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
<b>TOTAL</b>		None	39 Minutes	

### 3. Financial and Medical Assistance

Paying all financial and medical assistance with complete attachments to the documents

Office / Division:	MUNICIPAL TREASURER'S OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2C - Client is the transacting public			
Who may avail:	Client			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Disbursement Voucher		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. Disbursement Voucher prepared by Accounting Office	1.1 Check all the attachments are complete	None	2 Minutes	<i>MTO Staff</i> Mun. Treasurer's Office
	1.2. Paying cash to the individual	None	1 Minute	<i>Municipal Treasurer</i> Mun. Treasurer's Office
	1.3. Record the voucher for liquidation	None	3 Minutes	<i>Municipal Treasurer</i> Mun. Treasurer's Office
<b>TOTAL</b>		None	6 Minutes	

#### 4. Renewal of Business Permit

All business establishments are required to renew every year. Renewal should be made on or before the 20th of January to avoid penalty.

Office / Division:	MUNICIPAL TREASURER'S OFFICE			
Classification:	SIMPLE			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	All Business Entity			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Barangay Business Permit Income Tax Return (Previous Year)		Municipal Treasurer's Office / BPLO		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Application	1. BPLO Staff assist the client in filling up the application forms	None	5 – 10 Minutes	<i>BPLO / License Inspector MTO Staff</i>  Mun. Treasurer's Office
2. One Time Assessment and Payment of Fees and Charges	2.1. BPLO / License Inspector Assess the Business Tax	Business tax depends on the Gross Income and Line of Business	10 Minutes	<i>BPLO Cashier / MTO Staff</i>  Mun. Treasurer's Office
	2.2. MTO Cashier / Staff will issue official receipt			
3. Processing and Releasing of Permit and Business Plates	3.1. MTO Staff prepares the business permit for signatory and releasing	None	5 – 10 Minutes	<i>BPLO Staff</i>  Mun. Treasurer's Office
<b>TOTAL</b>				

#### 5. New Business Permit

All business establishments are required to register their business.

Office / Division:	MUNICIPAL TREASURER'S OFFICE/ LICENSING SECTION
Classification:	SIMPLE
Type of Transaction:	G2B – Government to Business Entity

Who may avail:		All Business Entity		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
DTI/SEC/CDA Registration Barangay Business Permit Occupancy permit Contract of Lease if Lessee Capitalization		Municipal Treasurer's Office / BPLO		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Application	1. BPLO Staff assist the client in filling up the application forms	None	None	<i>BPLO / License Inspector MTO Staff</i>  Mun. Treasurer's Office
2. One Time Assessment and Payment of Fees and Charges	2.1. BPLO / License Inspector Assess the Business Tax	Depends on the Gross Income and Line of Business	10 Minutes	<i>BPLO Cashier / MTO Staff</i>
	2.2. MTO Cashier / Staff will issue official receipt			Mun. Treasurer's Office
3. Processing and Releasing of Permit and Business Plates	3. MTO Staff prepares the business permit for signatory and releasing	None	1 – 2 Days	<i>BPLO Staff</i>  Mun. Treasurer's Office
<b>TOTAL</b>				

## 6. Request for Business Closure / Change of Ownership / Certified True Copies

Certification needed by business establishments may be requested from MTO Staff

Office / Division:	MUNICIPAL TREASURER'S OFFICE/ LICENSING SECTION
Classification:	SIMPLE
Type of Transaction:	G2B – Government to Business Entity
Who may avail:	All Business Entity
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
Letter of Closure / Change of Ownership	Municipal Treasurer's Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter for closure and request of certification	1.1. MTO Staff received and prepare the certification for signatory	None	3 – 5 Minutes	<i>MTO Staff</i>  Mun. Treasurer's Office
	1.2. MTO cashier / staff will issue of Official Receipt	Certification Fee – Php 80.00		<i>MTO Cashier</i>  Mun. Treasurer's Office
	1.3. Municipal Treasurer will sign the document	Documentary Stamp – Php 30.00	None	<i>Municipal Treasurer</i>  Mun. Treasurer's Office
	1.4. MTO staff stamp it with official seal and releases the documents	None	None	<i>MTO Staff</i>  Mun. Treasurer's Office
<b>TOTAL</b>			3 – 5 Minutes	

## 7. Issuance of 20% Discount Rate for Advance Payment

Real Property Taxpayer's are entitled for a 20% discount if they fully paid their current tax obligation. Payment must be made on or before 31st day of December of the current taxable year.

Office / Division:	MUNICIPAL TREASURER'S OFFICE/LAND TAX SECTION			
Classification:	SIMPLE			
Type of Transaction:	G2C – Client is the transacting public			
Who may avail:	All Real Property TaxPayer			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest Tax Declaration from Mun. Assessor's Office for computation of assessed value.		Municipal Treasurer's Office /Land Tax Section		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Availment of the RPT 20% discount rate.	1.1. The RPT personnel evaluate the assessed value	None	2 minutes	<i>MTO/RPT Staff</i>

	of the property.			Mun. Treasurer's Office
	1.2. The RPT personnel look, evaluate the RPTAR(Real Property Tax Register).	None	5 minutes	<i>MTO/RPT Staff</i> Mun. Treasurer's Office
	1.3. The RPT personnel compute the Basic & SEF tax with 20% discount.	None	3 minutes	<i>MTO/RPT Staff</i> Mun. Treasurer's Office
2. The Real Property Taxpayer	2.1. The MTO cashier/staff will issue Official Receipt.	Total Tax Due	3 minutes	<i>Revenue Collector</i> Mun. Treasurer's Office
<b>TOTAL</b>			13 minutes	

## 8. Payment of Real Property

Real Property Taxpayer's are required to pay RPT taxes yearly. Payment must be made on or before the 31st of December current taxable year to avoid penalty.

Office / Division:	MUNICIPAL TREASURER'S OFFICE/LAND TAX SECTION			
Classification:	SIMPLE			
Type of Transaction:	G2C – Client is the transacting public			
Who may avail:	All Real Property TaxPayer			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest Tax Declaration or previous Official Receipt		Municipal Treasurer's Office /Land Tax Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. The Taxpayer will pay Real Proper tax.	1.1 The RPT personnel look evaluate the RPTAR(Real Property Tax Register)	None	5 minutes	<i>MTO/RPT Staff</i> Mun. Treasurer's Office



	1.2 The RPT personnel evaluate the assessed value of the property.	None	5 minutes	<i>MTO/RPT Staff</i> Mun. Treasurer's Office
	1.3 The RPT personnel compute the 1% Basic, 1% SEF tax of the property.	None	5 minutes	<i>MTO/RPT Staff</i> Mun. Treasurer's Office
2. The Real Property Taxpayer pays Real Property Tax.	2.1 The MTO cashier/staff will issue Official Receipt.	Total Tax Due	3 minutes	<i>Ticket Checker</i> Mun. Treasurer's Office
<b>TOTAL</b>			18 Minutes	

### 9. Computation of Real Property Taxes

Computations of Real Property Taxes must be accurately based on actual amount of assessment of property. It must be 1% for basic tax and another 1% for SEF or Special Education Fund, together with corresponding penalties and discounts.

Office / Division:	MUNICIPAL TREASURER'S OFFICE/LAND TAX SECTION			
Classification:	SIMPLE			
Type of Transaction:	G2C – Client is the transacting public			
Who may avail:	All Real Property TaxPayer			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest Tax Declaration and its corresponding revisions.		Municipal Treasurer's Office /Land Tax Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Taxpayer request for computation of Assessed value from a tax declaration. (With latest Tax declaration/ Gen. revision of property	1.1. The RPT personnel look evaluate the RPTAR (Real Property Tax Register).	None	5 minutes	<i>MTO/RPT Staff</i> Mun. Treasurer's Office
	1.2. The RPT personnel evaluate the assessed value of the property.	None	3 minutes	<i>MTO/RPT Staff</i> Mun. Treasurer's Office

	1.3. The RPT personnel compute the assessed value of the property. 1% for Basic tax & 1% for SEF together with corresponding penalties/ discounts.	None	5 minutes	<i>MTO/RPT Staff</i>  Mun. Treasurer's Office
<b>TOTAL</b>			13 Minutes	

### 10. Application for MTOP and Franchise Section

ALL TRICYCLE OPERATORS are required to have their franchise renewed yearly. No owner/operator of any tricycle for hire/private shall be permitted to use, conduct

Office / Division:	MUNICIPAL TREASURER'S OFFICE/MTOP & FRANCHISED SECTION			
Classification:	COMPLEX			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	All Tricycle Operators within the Municipality			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest LTO Official Receipt and Certification of Registration of Trimobile/TODA CERT.		Municipal Treasurer's Office /MTOP Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. The TRICYCLE OPERATOR's apply for Franchise at MTOP. (Registered at LTO)	1.1 The MTOP personnel look, evaluate the validity of the O.R. / C.R.'s.	None	5 minutes	<i>MTO/MTOP Staff</i>  Mun. Treasurer's Office
2. The Tricycle Operator submit necessary requirements (O.R./ C.R., TODA certification, Cedula)	2. MTOP Personnel evaluation	None	5 minutes	<i>MTO/MTOP Staff</i>  Mun. Treasurer's Office

3. The Tricycle Operator required his unit be examine by the PNP on duty. (Drivers must be a duly license to operate the vehicle).	3.1 The MTOP personnel prepares all the documents needed in registration, encode in the computer for approval from local chief executive.	None	5 minutes	<i>MTO/MTOP Staff</i>  Mun. Treasurer's Office
4. The tricycle operator pay the corresponding fees at the Cashier.	4.1 The MTO cashier issue an Official receipt as proof of payment.	Php. 330.00	3 minutes	<i>Revenue Collector</i>  Mun. Treasurer's Office
<b>TOTAL</b>		Php. 330.00	18 Minutes	

