

## 1. COLLECTION OF REAL PROPERTY TAXES

Owner of land, house, and lots, machineries and buildings are required to pay property taxes annually. Taxable value is based on the Municipal Assessor's schedule of fair market values. Discounts are given to those who pay in advance.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C, G2B, G2G			
<b>Who my avail:</b>	All owners of land, house, and lots, machineries and buildings within the jurisdiction of the municipality.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Proof of last payment (OR) ( 1 original or photocopy)		Municipal Treasurer's Office (MTO)		
2. Tax Declaration ( 1 original copy or Photocopy)		Municipal Assessor's Office (MAO)		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign In Logbook and Submit required documents	1.1. Review and validate the completeness and assessment based on submitted documents.  1.2. Compute Tax Due	None	15 mins	<i>Ednaly Rose Rualizo</i> <i>Local Revenue Collection Officer I</i> Municipal Treasurer's Office
2. Pay Tax Due	2. Issued Official Receipt (OR) and accept Payment.	Please refer to the schedule below.	5 mins	<i>Ednaly Rose Rualizo</i> <i>Local Revenue Collection Officer I</i> Municipal Treasurer's Office
<b>TOTAL PROCESSING TIME</b>			<b>20 MINUTES</b>	

**Formula:**

Assessed Value X Discounts / Penalties = Value X 2(Basic & SEF) = Total Tax Due

**For Updated Payments:**

**Discounts to Avail:**

From December 15-31 – 20%

From January 01 – March 31 - 10%

**Interest on unpaid RPT:**

2% per month after March 31

**Penalties for Unpaid Back Taxes:**

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2021	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%
2020	48%	48%	48%	48%	48%	48%	48%	48%	48%	48%	48%	48%
2019 & BELOW	72%	72%	72%	72%	72%	72%	72%	72%	72%	72%	72%	72%

**2. Tax Payment Certification, Tax Clearance/Certificate of Non-Delinquency**

Certifications/Clearance issued for their prompt payment of Real Property Taxes and payment of other tax obligations. Tax Clearance/Certificate of Non-Delinquency is a requirement of Business Permit which is requested by business owners with real properties declared under his/her name and for transfer of land ownership.

<b>Office or Division:</b>	Office of the Municipal Treasurer
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C – Government to Government; G2B-Government to Business

<b>Who my avail:</b>	All Tax payers
----------------------	----------------

<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Proof of last payment (OR) (1 original or photocopy)		Municipal Treasurer's Office (MTO)		
2. Tax Declaration (1 original copy or Photocopy)		Municipal Assessor's Office (MAO)		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign In logbook and Present either one the requirement stated.	1. Receive the required documents	NONE	5 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
	1.2. Verify and process the request		5 mins	
2. Pay the required fee	2. Issued Official Receipt (OR) and accept Payment.	PHP 100.00	5 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
<b>TOTAL PROCESSING TIME</b>			<b>15 INUTES</b>	

### 3.ISSUANCE OF COMMUNITY TAX CERTIFICATION (CTC)

A Community Tax Certificate shall be issued to every inhabitant of the Philippines eighteen (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 the calendar year; an individual who is engaged in business or occupation; an individual who owns real property with an aggregate assessed value of One Thousand Pesos (Php1,000.00) or more; and an individual who is required by law to file an income tax return. A Community Tax Certificate may also be issued to any person not subject to the community tax upon payment of one peso (Php1.00). The Community Tax shall accrue on the first (1st) day of January of each year and shall be paid not later than the last day of February of each year.

<b>Office or Division:</b>	Office of the Municipal Treasurer
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C- Government to Citizen; G2B-Government to Business

<b>Who my avail:</b>	All Residents of the Municipality			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Request Form		Municipal Treasurer's		
2. Any Valid ID		Any Government Agency		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill up the form.	1. Verifies given information 1.2. Issues the CTC	NONE	5 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
2. Sign and pay the tax due	2. Released the CTC	Please refer to the schedule below.	5 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
<b>Total Processing Time</b>			<b>10 mins</b>	

<b>BASIC:</b>	
<b>INDIVIDUAL:</b>	PHP 5.00 + PHP 1.00 for every PHP 1,000.00 of Gross Receipts / Salaries / Income from Real Property
<b>PENALTY:</b>	Interest of 24 % yearly in charged on top of the total Community Tax Certificate is issued after April of the applicable year.

#### 4. Payment of Fees with order of payment and Citation Tickets

Issuance of Accountable Form No. 51 to the Barangays for their Issuance of Barangay Clearance, Barangay Business Clearances and other Certifications.

<b>Office or Division:</b>	Office of the Municipal Treasurer
----------------------------	-----------------------------------

<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Citizen; G2B-Government to Business			
<b>Who my avail:</b>	All Residents of the Municipality			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>Order of Payments</b> Birth, Marriage, Death Certificate Other pertaining to Civil Registry Document  Certified True Copies of Tax Declarations, and other Certifications pertaining to real properties.  Land Use and Zoning Fee, Locational Clearance  Building Permit Fee, Line and Grade Plumbing Permit, Electrical Permit, Fencing Permit Fee Occupancy Permit Fee and Annual Inspection Fee.  Citation Tickets Mayor's Clearance		Office of the Municipal Civil Registrar  Office of the Municipal Assessor  Office of the Municipal Planning and Development Officer  Office of the Municipal Engineer  Municipal Police Station Office of the Municipal Mayor		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present order of payment.	1. Receives Order of Payment / Citation Ticket	None	10 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
2. Pay the required fees and charges	2. Accept payment and issue Official Receipt	Refer on the fees attached in the issuing offices	5 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
<b>Total Processing Time</b>			<b>15 ins</b>	

## 5. Application to Lease Market Stall

Contract of Lease are being applied by existing lessor (for renewal) and Potential Market lessors prior for the use of Market Stalls

<b>Office of Division</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B-Government to Business			
<b>Who may Avail:</b>	All Market Lessor and Interested Potential Lessor			
<b>CHECKLIST OF REQUIREMENT</b>			<b>WHERE TO SECURE</b>	
1. Letter Request (1 original copy) 2. Duly Accomplished Application Form (3 original copies)			Applicant Municipal Treasurer's Office (MTO)	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign Client logbook	1. None	None	3 mins	Sharon Ridulfa Revenue Collection Clerk II Municipal Treasurer's Office
2. Submit Duly Accomplished Application Form and Letter Request	2. Review and Assess Submitted Application Form	None	30 mins	Sharon Ridulfa Revenue Collection Clerk II Municipal Treasurer's Office
3. Proceed to the MTO and pay for the corresponding fees	3. Issue Official Receipt	PHP 2,000.00 (1 month deposit)	30 mins	Sharon Ridulfa Revenue Collection Clerk II Municipal Treasurer's Office
4. Present Official Receipt and Receive the Notice of Award and Sign the Contract.	4. Issue Notice of Award to the Lessor and Contract.	None	30 mins	Sharon Ridulfa Revenue Collection Clerk II Municipal Treasurer's Office
<b>TOTAL PROCESSING TIME</b>			<b>1 HOUR and 33 MINUTES</b>	

## 6. Payment of Stall Rentals

Stall Rental Fes are paid on the following schedule. Failure of payment on schedule would incur a surcharge of 25% of the total rent due.

San Vicente Town Mall – 1<sup>st</sup> Week of the Month.

San Vicente Farmer's Ecological and Tourist Friendly Market – 1<sup>st</sup> Week of the Month

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B- Government to Business			
<b>Who my avail:</b>	All Stall Holders			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Approach any staff of the Treasurer's Office and state purpose of visit'	1. Check Ledger of Stall Holders and compute rental fees	None	5 mins	Sharon Ridulfa Revenue Collection Clerk II Municipal Treasurer's Office
2. Pay the required fee and receive official receipt	2. Accept Payment and Issued Official Receipt (OR)	Refer to List of Fees Below	10 mins	Sharon Ridulfa Revenue Collection Clerk II Municipal Treasurer's Office
<b>TOTAL PROCESSING TIME</b>			<b>15 MINUTES</b>	

LIST OF FEES				
SAN VICENTE TOWN MALL				
MARKET SECTION	RENTAL	ELECTRIC	WATER	TOTAL MONTHLY DUES

Fruits and Vegetables	PHP 500.00	PHP 100.00	PHP 50.00	PHP 650.00
Fish	PHP 500.00	PHP 100.00	PHP 50.00	PHP 650.00
Meat	PHP 500.00	PHP 100.00	PHP 50.00	PHP 650.00
Ground Floor	PP 2,500.00	None	PHP 210.00	PHP 2,710.00
<b>SAN VICENTE FARMER'S ECOLOGICAL AND TOURIST FRIENDLY MARKET</b>				
RENTAL PHP 2,000.00				
WATER PHP 200.00				

### 7. Request for the Sealing of Metric Instruments of Weights

All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer of his duly authorized representative upon payment of fees required.

<b>Office of Division</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B-Government to Business			
<b>Who may Avail:</b>	All market			
<b>CHECKLIST OF REQUIREMENT</b>		<b>WHERE TO SECURE</b>		
Letter Request (1 original Copy)		Applicant		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign Client logbook and submit Letter Request	1. Receive letter request	None	10 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office

2. Pay corresponding fee	2. Receive payment and issue OR	Refer to List of Fees below	10 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
3. Present OR and wait for schedule	3. Inform the schedule of sealing	None	5 mins	Clarice Ann Rocero Administrative Aide IV Municipal Treasurer's Office
<b>TOTAL PROCESSING TIME</b>			<b>25 MINUTES</b>	

<b>LIST OF FEES</b>	
<b>Kinds Of Sealing And Weighing Instruments</b>	<b>Amount Of Fee</b>
(a) For sealing linear metric measures: <ul style="list-style-type: none"> <li>• Not over one (1) meter</li> <li>• Measure over one (1) meter</li> </ul>	₱ 150.00 200.00
(b) For sealing metric measures of capacity: <ul style="list-style-type: none"> <li>• Not over ten (10) liters</li> <li>• Over ten (10) liters</li> </ul>	₱ 150.00 200.00
(c) For sealing metric instruments of weights: <ul style="list-style-type: none"> <li>• With capacity of not more than 30 kgs.</li> <li>• With capacity of more than 30 kgs. But not more than 300 kgs.</li> <li>• With capacity of more than 300 kgs/ but not more than 3,000 kgs.</li> <li>• With capacity of more than 3,000 kgs.</li> </ul>	₱ 200.00 300.00 300.00 400.00
(d) For sealing apothecary balances of precision	₱ 400.00
(e) For sealing scale or balance with complete set of weights <ul style="list-style-type: none"> <li>• For each scale or balance or other balance with complete set of weights for use</li> </ul>	₱ 400.00

therewith • For each extra weight	100.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge shall be collected	₱ 500.00

## 8. Issuance of Check

Check – issued to employees and officials, government entities, private individuals, suppliers/business owners and contractors or their authorized representative for the payment of their claims and services rendered.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C, G2B, G2G			
<b>Who my avail:</b>	ALL			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<b>For Preparation and Approval of Check</b> Approved Disbursement Voucher ( 3 original copies)			Accounting Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign in the Office Client Log Book and present the requirements	Verifies the requirements	None	5 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
	1. Accept the approved disbursement voucher from Accounting Office 1.1 prepare and sign the check	None	30 minutes	Corazon Raga Municipal Treasurer Municipal Treasurer's Office

	<p>1.2 Record transaction details at the Check Register.</p> <p>1.3 Forward documents to the Office of the Municipal Mayor for Check approval</p> <p>2. Sign in the Record Book of the Municipal Treasury Office for receiving the documents And Record check for approval</p> <p>2.1. Review and Approve check</p> <p>2.2 Forward approved check to Accounting Office for the Accountant's Advice</p> <p>3. Prepare Accountant's Advice</p> <p>3.1 Approve Accountant's Advice and forward to Treasury Office</p>	None	5 minutes	Municipal Mayor Mayor's Office
		None	5 minutes	Agustina Rocero Bookkeeper III Accounting Office
Submit request form and other required document.	Receive the request form and other document, verify the submitted document.	None	30 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
Prepare and Issue Official Receipt, sign in the disbursement voucher and the check register for receiving the check payment.		None	30 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
Receive/Claim the check	Issue the check	None	30 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
<b>TOTAL PROCESSING TIME</b>			<b>2 HOURS AND 15 MINUTES</b>	

## 9. Disbursement (Supplier, Contractor and Others)

Municipal Treasurer's Office takes charge of the disbursement of all government funds as provided under Sec. 470 (d)(3) of RA 7160 otherwise known as the Local Government Code. This includes Disbursements through payroll for payment of salaries, other emoluments of government employees and miscellaneous operating expenses of government activities.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who my avail:</b>	Barangay Treasurers of the Municipality of San Vicente			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Disbursement Vouchers ( 3 Original Copies)			Municipal Accountant	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
Present Documents	Certification as to Availability of Fund	none	5 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
	Check Preparation	None	5 mins	Corazon Raga Municipal Treasurer
	Acquire Check Advice from Accounting Office	None	5 mins	Municipal Treasurer Municipal Treasurer's Office
<b>Total Processing Time</b>			<b>15 MINS</b>	

## 1. Issuance of AF #51 to barangays

Issuance of Accountable Form #51 to the Barangays for their issuance of Barangay Clearance, Barangay Business Clearance and other Certifications

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who my avail:</b>	Barangay Treasurers of the Municipality of San Vicente			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Requisition & Issue Slip (2 original Copies)		Barangay Treasurer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign in the Office Client Log Book and present the requirements	1. Verifies the requirements	none	5 mins	<i>Clarice Ann Rocero</i> <i>Admin. Aide IV</i> Municipal Treasurer's Office
2. Pay the required Fees'	2. Receive payment and issues OR	P100.00 per booklet	5 mins	<i>Clarice Ann Rocero</i> <i>Admin Aide IV</i> Municipal Treasurer's Office
3. Sign the logbook and Receive the Accountable Form #51	3. Record the transaction in the logbook and release the Accountable form	none	5 mins	<i>Clarice Ann Rocero</i> <i>Admin Aide IV</i> Municipal Treasurer's Office
<b>Total Processing Time</b>			<b>15 minutes</b>	

## 2. Issuance of Check

Check – issued to employees and officials, government entities, private individuals, suppliers/business owners and contractors or their authorized representative for the payment of their claims and services rendered.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C, G2B, G2G			
<b>Who my avail:</b>	ALL MUNICIPAL EMPLOYEES & OFFICIALS			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<b>For Preparation and Approval of Check</b> Approved Disbursement Voucher ( 3 original copies)			Accounting Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign in the Office Client Log Book and present the requirements	1. Verifies the requirements	None	5 minutes	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
	1.2. Accept the approved disbursement voucher from Accounting Office 1.3. Prepare and sign the check 1.4. Record transaction details at the Check Register. 1.5. Forward documents to the Office of the Municipal Mayor for Check approval	None	30 minutes	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
		None	5 minutes	

	<p>2. Sign in the Record Book of the Municipal Treasury Office for receiving the documents and Record check for approval</p> <p>2.2. Review and Approve check</p> <p>2.3 Forward approved check to Accounting Office for the Accountant's Advice</p> <p>3. Prepare Accountant's Advice</p> <p>3.1. Approve Accountant's Advice and forward to Treasury Office</p>	None	5 minutes	<p><i>Municipal Mayor Mayor's Office</i></p> <p>Agustina Rocero <i>Bookkeeper III</i> Accounting Office</p>
Submit request form and other required document.	Receive the request form and other document, verify the submitted document.	None	30 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
Sign in the disbursement voucher and the check register for receiving the check payment.		None	30 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
Receive /Claim the check	Issue the check		30 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
<b>TOTAL PROCESSING TIME</b>			<b>2 HOURS AND 15 MINUTES</b>	

### 3. DISBURSEMENT OF SALARIES AND WAGES

The payroll is used for the payment of salaries and other emoluments of government employees.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who my avail:</b>	All Municipal Employees			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign Payroll	1. Cash Distribution to payroll in-charge	NONE	5 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
2. Received Salary	3. Salary Distribution	NONE	30 mins	Corazon Raga Municipal Treasurer Municipal Treasurer's Office
<b>Total Processing Time</b>			<b>35 MINUTES</b>	