



MUNICIPAL TREASURY OFFICE

External Service

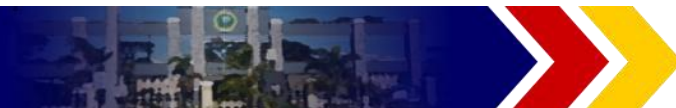




1. ISSUANCE OF COMMUNITY TAX CERTIFICATE (CTC)

A Community Tax Certificate is a basic document acquired by any individual or citizen at least 18 years of age and above or juridical being for identifying himself.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2C - Government to Citizen; G2B – Government to Business			
Who may avail:	Any natural person at least 18 years of age and juridical person			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Individual: Copy of Previous CTC / Withholding Tax Certificate Accomplished Information Sheet		To be provided by client Municipal Treasury Office		
Juridical Person: Copy of Business Permit Copy of Income Tax Return		To be provided by client To be provided by client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Provide the required information	1.1 Interview the taxpayer on: <ul style="list-style-type: none"> Gross receipts or earnings derived from business during the preceding year; Salaries or gross receipts or earnings derived from the exercise of profession or pursuit of any occupation; Income from real properties. 	None	4 Minutes	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>
	1.2 Assess the tax to be paid and prepare the community tax certificate.	None	3 Minutes	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>





<p>2. Pay CTC fee. For Corporations and Employed applicants, present required documents.</p>	<p>2. Receive payment and release the community tax certificate</p>	<p>Individual: Basic – P5.00 Additional – not to exceed P5,000.00</p> <ul style="list-style-type: none"> ▪ Gross receipt or earnings from business during the preceding year – P1.00 for every P1,000.00 ▪ Salaries or gross receipts or earnings derived from exercise of profession – P1.00 for every P1,000.00 ▪ Income from real property – P1.00 for every P1,000.00 <p>Juridical Person: Basic – P500.00 Additional – not to exceed P10,000.00</p> <ul style="list-style-type: none"> ▪ Assessed value of real property owned in the Philippines – P2.00 for every P 5,000.00 ▪ Gross receipts including dividends earnings derived from business in the Philippines during preceding year – P 2.00 for every P 5,000.00 	<p>3 Minutes</p>	<p><i>Revenue Collection Clerk (Municipal Treasury Office)</i></p>
TOTAL:			10 Minutes	





2. ACCEPTANCE OF PAYMENT OF REAL PROPERTY TAX

The Municipal Treasury Office is deputized to collect all taxes on real properties located within the municipality.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2C - Government to Citizen			
Who may avail:	Owners of land, buildings & machineries declared in the Municipal Assessor's Office or person having legal interest therein			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Tax receipt		To be provided by client		
Photocopy of land title		To be provided by client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present required documents to the frontline service staff	1.1 Evaluate the documents presented	None	1 Minute	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>
	1.2 Verify payment to Real Property Tax Register.	None	2 Minutes	
	1.3 Compute Tax due for current year & prepare Official Receipt	None	5 Minutes	
	1.4 Compute tax due for previous years & prepare Official Receipt if necessary	None	25 Minutes	





2. Pay tax and receive Official Receipt	2. Receive payment and issue Official Receipt	<p>Real Property Tax = Basic Tax + SEF Basic Tax = 1% x Assessed Value SEF = 1% x Assessed Value</p> <p>Discount: <ul style="list-style-type: none"> ▪ Less 20% for advance payment ▪ Less 10% for timely payment </p> <p>Interest: 2% of the tax due x no. of months delinquent * (Provincial Ordinance No. 05 s. 1993: In no case shall the total interest on the unpaid tax or portion thereof exceed 36 months in effectivity)</p>	2 Minutes	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>
TOTAL:			35 Minutes	





3. ACCEPTANCE OF PAYMENT OF FEES AND/OR CHARGES AND ISSUANCE OF OFFICIAL RECEIPT

Collection of fees and charges accruing to the municipal government based on the recent Municipal Ordinance.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2C - Government to Citizen			
Who may avail:	Any individual who pay fees and/or charges			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Order of payment			Office where	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Municipal Treasury Office and present order of payment	1. Entertain & interview on the nature of payment, evaluate order of payment	None	3 Minutes	Revenue Collection Clerk (Municipal Treasury Office)
2. Pay and receive Official Receipt	2. Receive payment and issue Official Receipt	Refer to Schedule of Fees	2 Minutes	Revenue Collection Clerk (Municipal Treasury Office)
TOTAL:		Refer to Schedule of Fees	5 Minutes	

FEES TO BE PAID			
		Local Civil Registry Fees:	
Professional Tax	₱ 330.00	1. Birth Registration Fees	
Penalty	25%	Registration of Birth	₱ 57.60
Surcharge	2% per month	Delayed Registration	320.00
		Legitimation	160.00
		Birth Certificate Fee – Local	80.00
		– Abroad	160.00
Service Fees For Health Examination		Supplemental Report	240.00
Fasting Blood Sugar	144.00	Acknowledgement (Certificate of Registration)	160.00
Nebulization	48.00	Endorsement	160.00
Urinalysis	115.20	Certificate of Founding	560.00
Fecalysis	57.60	Registration of Approved Petition for Adoption / Court Order	560.00
Stool Examination	115.20	Correction of Statistical data / Geographical data	240.00
Complete Blood Count (CBC)	153.60		
Blood Typing	115.20		
Platelet Count	57.60		
Hemoglobin - Hematocrit	57.60		
Medical Examination – Student	57.60	2. Marriage Fees	





– Employment	96.00	Marriage Application Fee	₱ 960.00
Deliveries (Normal)	2,880.00	Marriage License Fee	348.00
		Marriage Counseling Fee	192.00
		Marriage Solemnization Fee	192.00
Building Permit	based on assessment	Marriage Certificate Fee – Local	80.00
		– Abroad	160.00
Zoning/Locational Permit Fee	based on assessment	Delayed Registration	320.00
		Supplemental Report	240.00
		Endorsement	
Police Clearance Fee – Local	₱ 57.60	Registration of Annulment of Marriage /	
– Abroad	192.00	Declaration of Absolute Nullity of	
		Marriage / Court Order Setting Aside	
		Decree of Legal Separation	560.00
Receipts From Slaughter Operation		3. Death Registration Fees	
<i>(For public consumption)</i>		Death Registration	₱ 57.60
Hog – 80 kls and below	₱ 112.00 / head	Delayed Registration	320.00
– 80 kls. & above	144.00 / head	Death Certificate Fee – Local	80.00
Large Cattle	192.00 / head	– Abroad	160.00
Goat	80.00 / head	Supplemental Report	240.00
		Endorsement	160.00
		4. Burial Fees	
Receipts from Market		Burial Permit Fee	₱ 96.00
Stall Rentals Operation	₱ 13.20 / sq m.	Transfer of Cadaver	192.00
		Fee for Exhumation of Cadaver	384.00
		Fee for Removal of Cadaver	384.00
Receipts from Cemetery Operation		5. Republic Act 9048	
Cemetery Lot Fee	₱ 720.00	Correction of Clerical Error	₱ 1,000.00
		Change of First Name	3,000.00
		Migrant Petition	500.00
Rental Fee for each Burial Lot		Certificate of Finality	240.00
– 5years	650.00	Endorsement	160.00
Fees for Subsequent Year	65.00	6. Republic Act 10172	
For every additional layer thereof	260.00	Correction of Clerical or Typographical	
		Errors In the Day and/or Month in the	
		Date of Birth Or Sex of a Person	₱ 3,000.00
Income from Lease of Property		Migrant Petition	1,000.00
- Waterworks	P 700/month	Certificate of Finality	240.00
- Banks	P 6,668.57	Endorsement	160.00



4. ISSUANCE OF BUSINESS LICENSE AND PERMIT

There shall be collected an annual fee at the rates provided for the issuance of Business Permit to every person that shall conduct business, trade or activity within the municipality.

Office or Division:	Business One-Stop Shop
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Businessmen / merchandiser & professionals operating business within the Municipality

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
New:	
Business Name Registration	
Barangay Business Clearance	
Zoning/Locational Clearance	
Occupancy Clearance	
Sanitary Inspection Certificate	
Fire Safety Inspection Certificate (FSIC)	
Tax Clearance (Cedula)	
Renew:	
Previous Business Permit	
Proof of Last Year's Gross Income (Income Tax Return or Financial Statement)	
Sanitary Inspection Certificate	
Fire Safety Inspection Certificate (FSIC)	
Barangay Business Clearance	
Community Tax Certificate (CTC)	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Business-One-Stop-Shop, Secure and Fill-up Unified Form and present requirements	1.1 Issue Unified Form, Evaluate form and Requirements and encode the data to the system (eBPLS)	None	New – 13 Minutes	<i>Licensing Officer IV</i>
	1.2 Assess Fees and Charges	None	Renew – 8 Minutes	<i>Licensing Officer IV</i>
2. Pay the necessary fees	2. Receive payment and issue Official Receipt – Computerized thru electronic business and license system (eBPLS)	Refer to Schedule of Fees	2 Minutes	<i>Licensing Officer IV</i>





3. Received the Approved Business Permit and License	3.1 Approves the Business Permit and License		3 Minutes	Municipal Mayor (Office of the Mayor)
	3.2 Release the Approved Business Permit and License		2 Minutes	Licensing Officer IV (Business One-Stop Shop)
TOTAL:		Refer to Schedule of Fees	New – 20 Minutes Renew – 15 Minutes	

MAYOR'S PERMIT FEE-based on Asset Size or number of workers			Permit fee for the Storage of Flammable and Combustible Materials
	Asset Size	No. of Workers	Storage of gasoline, diesel, fuel, kerosene and similar products
<i>Cottage</i>	P 50,000 & below	1-10	Less than 2,000 liters ₱ 960.00
<i>Small</i>	over 50,000 to 200,000	11-19	2,000 – 5,000 liters 1,920.00
<i>Medium</i>	over 200,000 to 500,000	100-199	5,000 – 20,000 liters 2,880.00
<i>Large</i>	over 500,000	200-above	20,000 – 50,000 liters 3,840.00
			50,000 – 100,000 liters 5,760.00
			Over 100,000 liters 9,600.00
BUSINESS TAX (Retailer)			Storage of combustible, flammable or explosive substance not mentioned above - ₱ 1,000.00
Gross Sales/Receipts for the preceding year			Permit and Inspection Fee on Machineries and Engines
	400,000 or less	2.6%	Internal Combustion Engines and Other Stationary Engines or
	More than 400,000	1.3%	Machines
WEIGHTS & MEASURES			2Hp & below ₱ 200.00
For sealing metric measures of capacity			5Hp & below but not lower than 3Hp 300.00
	Not over ten liters	₱ 96.00	10Hp & below but not lower than 5Hp 400.00
	Over ten liters	192.00	14Hp & below but not lower than 10Hp 500.00
For sealing metric instrument of capacity			Above 15Hp 600.00
	With capacity of not more than 30 kgs.	96.00	*Electrical generators and other machine propelled by electric motors will be levied the same rates
	With capacity of more than 30 kgs.	192.00	
	But not more than 300 kgs	192.00	
	With capacity of not more than 300 kgs.	384.00	
	But not more than 3,000 kgs	384.00	
	With capacity of more than 3,000 kgs	768.00	
BUSINESS NAME _____ 80.00			Permit Fee for Agricultural Machinery, Delivery Vehicles and Other Heavy Equipment
			Agricultural Machineries
			Hand Tractor ₱ 96.00





INSPECTION FEE_____ 80.00	Light Tractor	576.00
BUSINESS PLATE _____ 130.00	Heavy Tractor	1,152.00
APPLICATION FEE_____ 130.00	Mechanized Thresher	192.00
OCCUPATIONAL FEE – Based on number of employee - 192.00 each	Rolling Cono	576.00
SANITARY INSPECTION FEE – Based on area of the Business Establishment	*Combine Harvester	1,382.40
ENVIRONMENTAL MANAGEMENT & DEVELOPMENT FEE - 20% of Mayor's Permit Fee	*Reaper	691.20
MAYOR'S PERMIT FEES OF "SIN" GOODS AND ACTIVITIES	*Seeder	691.20
Liquor Retailer_____ 260.00	*Trans planter	1,382.40
Cigarette Retailer_____ 260.00	Delivery Vehicle	
Amusement/Game Places_____ 390.00	Tricycle	₱ 192.00
	Light Van and the like	576.00
	Regular Vans / Elf Truck	1,152.00
	Heavy Truck (forward and wheeler)	4,800.00
	Other Heavy Equipment	
	Bulldozer	₱ 3,840.00
	Dump truck	3,840.00
	Pay Loader	3,840.00
	Backhoe	3,840.00
	Batching Plant	4,800.00
	Transit/Mixer Truck	4,800.00
	Crane	1,920.00





5. ISSUANCE OF MOTORIZED TRICYCLE OPERATOR'S PERMIT (MTOPT)

Issuance of MTOPT annually is based on existing law and city ordinance to authorize individuals to render public transport in the Municipality of Llanera.

Office or Division:	Business One-Stop Shop			
Classification:	Simple			
Type of Transaction:	G2C - Government to Citizen			
Who may avail:	Any Individual with motorized tricycle used as public utility vehicle			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Certificate of Registration				
Photocopy of Driver's License				
Previous MTOPT with Official Receipt				
Community Tax Certificate				
Barangay Clearance				
Police Clearance				
Deed of Sale (if purchased)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Inquire at the Frontline Service Desk, Fill-up form & present requirements	1.1 Entertain client, issue application form, Check & verify the completeness of the requirements	None	5 Minutes	<i>Licensing Officer IV</i>
	1.2 Encode information on the printed form & process MTOPT, forward to Mayor for signature and ask client to pay fees	None	10 Minutes	<i>Licensing Officer IV</i>
2. Pay necessary fees and receive Official Receipt	2.1 Receive payment and issue Official Receipt	Annual Franchise Fee: Filing fee – P 352.00	5 Minutes	<i>Revenue Collection Clerk (Municipal Treasury Office)</i>
	2.2 Approves MTOPT	Filing fee for amendment of MTOPT – 192.00 Fare adjustment fee for fare increase – 192.00 Parking Fee – 432.00	5 Minutes	<i>Municipal Vice Mayor (Office of the Vice Mayor)</i>
3. Receive MTOPT	3. Release MTOPT	None	5 Minutes	<i>Licensing Officer IV</i>
TOTAL:		P 352.00 / P 192.00 / P 432.00	30 Minutes	