



# **MUNICIPAL TREASURY OFFICE**

## **EXTERNAL SERVICES**



## 1. Collection of Real Property Tax

Pursuant to the provision of the Local Government Code, particularly sections 271 and 272 respectively, Real Property Tax shall be collected from owner of all Real Properties located in Santol, La Union, at the rate of one (1) percent per annum on basic tax and an additional one (1) percent for the Special Education Fund (SEF) for every calendar year.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Client			
<b>Who may avail:</b>	Real Property Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
One (1) original or photocopy of Notice of Tax Bill/Previous Tax Receipt/Tax Declaration		Owner or Municipal Treasurer's Office or Municipal Assessor'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 the requirements to Collection Officer.	1.1 Reviews & verifies submitted requirements.	None	1 minute	Revenue Collection Clerk I Municipal Treasurer's Office
None	1.2 Verifies Real Property in the I-Tax Program	None	5 minutes	Revenue Collection Clerk I Municipal Treasurer's Office
None	1.3 Computes the Tax Due	None	2 minutes	Revenue Collection Clerk I Municipal Treasurer's Office
2. Pay the Tax Due and receive Official Receipt	2.1 Receives payment of tax due & issues receipt	Formula for computing Real Property Tax: $RPT = \text{Basic Tax} + \text{Special Education Fund}$  $\text{Basic Tax} = 1\% \times \text{Assessed Value}$	2 minutes	Revenue Collection Clerk I Municipal Treasurer's Office



		Special Education Fund = 1% x Assessed Value  (For discounts and penalties, refer to Table 1)		
	<b>TOTAL</b>		<b>10 minutes</b>	

Table 1. Real Property Computation Guide

	TAX YEAR	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>DISCOUNT (%)</b>	<b>2020</b>	10	10	10									
<b>PENALTY (%)</b>					8	10	12	14	16	18	20	22	24
	2019	26	28	30	32	34	36	38	40	42	44	46	48
	2018	50	52	54	56	58	60	62	64	66	68	70	72
	2017	72	72	72	72	72	72	72	72	72	72	72	72
	↓	72	72	72	72	72	72	72	72	72	72	72	72



## 2. Issuance of Ownership of Large Cattle Certification

This service is given to individuals who owns or transfers ownership of large cattle to another person.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Client			
<b>Who may avail:</b>	Cattle Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. One (1) original copy of Barangay Clearance		Office of the Barangay Captain		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill up Service Request Form (SRF) and submit together with the documents needed	1.1 Receives & verifies the SRF and documentary requirement.	None	2 minutes	Revenue Collection Clerk / Municipal Treasurer's Office
None	1.2 Prepares Certification	None	5 minutes	Revenue Collection Clerk / Municipal Treasurer's Office
None	1.3 Signs Certification	None	2 minutes	Municipal Treasurer Municipal Treasurer's Office
None	1.4 Signs Certification	None	2 minutes	SB Secretary Office of the Secretary to the Sangguniang Bayan
None	1.5 Signs Certification	None	2 minutes	Municipal Administrator Mayor's Office
2. Pay certification fee	2.1 Receives payment and issues Official Receipt (OR)	Ownership of Large Cattle – P150.00 Transfer of Large Cattle – P75.00	2 minutes	Revenue Collection Clerk / Municipal Treasurer's Office
3. Receive certification	3.1 Issues Certification	None	2 minutes	Revenue Collection Clerk / Municipal Treasurer's Office
<b>TOTAL</b>			<b>17 minutes</b>	



### 3. Issuance of Real Property Tax Certification

Real Property Tax Certification is issued to Real Property Owners and business permittees for all legal intents and purposes.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Client			
<b>Who may avail:</b>	Real Property Owners and Business Permittees			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
One (1) original or photocopy of Tax receipt for the current year/ Tax Declaration		Owner		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill up the Service Request Form and submit together with the required documents	1.1 Reviews & verifies submitted requirements.	None	2 minutes	<i>Revenue Collection Clerk I</i> Municipal Treasurer's Office
None	1.2 Prepares Certification	None	5 minutes	<i>Revenue Collection Clerk I</i> Municipal Treasurer's Office
2. Pay corresponding fee	2.1 Receives payment & Issues Official Receipt (OR).	RPT Certification – P45.00	2 minutes	<i>Revenue Collection Clerk I</i> Municipal Treasurer's Office
None	2.2 Signs the Certification	None	2 minutes	<i>Municipal Treasurer</i> Municipal Treasurer's Office
3. Receive the RPT Certification	3.1 Issues Certification	None	2 minutes	<i>Revenue Collection Clerk I</i> Municipal Treasurer's Office
	<b>TOTAL</b>	<b>P 45.00</b>	<b>13 minutes</b>	



#### 4. Issuance of Community Tax Certificate (CEDULA)

Municipalities may levy a community tax in lieu of the former residence tax levied and collected under Section 38 of Presidential Decree 231, as amended and issued an official document called a cedula.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Client			
<b>Who may avail:</b>	<ol style="list-style-type: none"> <li>1. Individuals that include every inhabitant of the Municipality of Santol, La Union, eighteen (18) years of age or over Corporation and individuals who are eighteen (18) years old and above who have been regularly on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; who is engaged in business or occupation; who owns a real property with an aggregate assessed value of One thousand Pesos (P1,000.00) or more and who is required by law to file an income tax return.</li> <li>2. Juridical persons that includes every corporation, no matter how created or organized, whether domestic or resident, engaged in doing business in the Municipality of Santol, La Union.</li> </ol>			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None		N/A		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill up CEDULA Information Sheet	1.1 Assesses & prepares Community Tax Certificate (CTC)	None	5 minutes	Revenue Collection Clerk I Municipal Treasurer's Office
2. Pay corresponding fee	2.1 Receives payment	Refer to Table 2	2 minutes	Revenue Collection Clerk I Municipal Treasurer's Office
3. Receive and sign Community Tax certificate	3.1 Issues Community Tax Certificate (CTC)	None	2 minutes	Revenue Collection Clerk I Municipal Treasurer's Office
<b>TOTAL</b>			<b>9 minutes</b>	



Table 2.

<b>Fees to be Paid</b>	<b>Amount</b>
I. Basic Community Tax	P5.50
II. Additional Community Tax:	
a. Gross Receipts from Business	P1.00 for every P1,000.00 x 1.21%
b. Salaries from exercise of profession or any occupation	P1.00 for every P1,000.00 x 1.21%
c. Income from Real Properties	P1.00 for every P1,000.00 x 1.21%



## 5. Collection of Regulatory Fees and Service Charges

In the exercise of its governmental functions, the Local Government Unit (LGU) of Santol is endowed with police powers, under which it may regulate and inspect business and their activities and the practice of any profession or calling, and collect fees commensurate to the cost of regulation, inspection and licensing. LGU – Santol also authorized to levy and collect charges in the exercise of its proprietary function, not for regulatory purposes but for the peculiar benefit and advantage of citizens.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Client			
<b>Who may avail:</b>	All clients who wish to avail of the service.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. One (1) original copy of Assessment Form		Concerned agencies		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Pay corresponding fee	1.1 Receives payment	Depends on fees imposed by concerned agencies (BPLO, MAssO, MEO, MPDC, MCR, MO)	2 minutes	<i>Revenue Collection Clerk I</i> Municipal Treasurer's Office
2. Receive Official Receipt (OR)	2.1 Issues Official Receipt (OR)	None	2 minutes	<i>Revenue Collection Clerk I</i> Municipal Treasurer's Office
	<b>TOTAL</b>		<b>4 minutes</b>	