



# **Municipal Treasury Office (MTO)**

## **External Services**

### **1. Collection of Real Property Tax (RPT)**

There is hereby imposed Real Property Tax (RPT) at the rate of one percent (1%) of the assessed Value of Real Property, such as lands, buildings, machinery and other improvements not specifically exempted under Tax Ordinance No. 15–176 (The Revised 2015 Revenue Code of Benguet Province). In addition to the basic real property tax, there shall be collected one percent (1%) tax on the assessed value of real property, the proceeds of which shall accrue exclusively to the Special Education Fund (SEF).



The real property tax herein collected together with the additional tax on real property for SEF shall be due and payable on the first day of January. The same, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) installments: the first installment on or before March 31; the second installment on or before June 30; the third installment on or before September 30; and the last installment on or before December 31.

<b>Office or Division:</b>	Municipal Treasury Office (MTO) – Collection Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C — Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Previous tax receipt – for verification only		<ul style="list-style-type: none"> <li>Client’s copy</li> </ul>		
Notice of Assessment – Required: if there is a change in the assessment of the Real Property		<ul style="list-style-type: none"> <li>Office of the Municipal Assessor – Window 1</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Sign in the Client Log Book at the Municipal Lobby	1.0 Give the Log Book to the Client  2.1 Direct the Client to the MTO	None	3 Minutes	PACD
2. Proceed to the MTO – Collection Division and submit requirements	2.0 Accept Notice of Assessment and previous tax receipt  2.1 Verify previous payments in the RPT Record  2.2 Update the existing record in the system, if needed	None	10 Minutes	<i>Revenue Collection Clerk</i> MTO
3. Pay the Tax	3.0 Compute RPT	BASIC Tax -1% of	20 Minutes	<i>Revenue Collection Clerk</i>



	3.1 Accept payment	Assessed Value of Property + SEF Tax -1% of Assessed Value of Property		MTO
4. Secure an Official Receipt (OR)	4.0 Issue the OR 4.1 Advice client on the next RPT payment 4.2 Post payment in the RPT Record		10 Minutes	Revenue Collection Clerk MTO
<b>TOTAL</b>		<b>Varies</b>	<b>45 Minutes</b>	

## 2. Issuance of Certificate of Non – Tax Delinquency

A Certificate of Non – Tax Delinquency is required in certain transactions like in securing a building permit, transfer of real property ownership, registering any deed at the Registrar of Deeds and for certain bank transactions as proof that taxes on a particular real property has been paid religiously and updated.

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<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C — Government to Citizen
<b>Who may avail:</b>	All
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	



Previous tax receipt – for verification only		• Client's copy		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book at the Municipal Lobby	1.0. Give the Log Book to the Client 1.1 Direct the Client to the MTO	None	3 Minutes	PACD
2. Proceed to the MTO – Collection Division and submit requirements	2. Verify previous payment/s in the RPT Record	None	30 Minutes	Revenue Collection Clerk Treasury Office
3. Pay the fees and wait for the Certificate	3. Accept payment and prepare the Certificate	Certification - 50.00 Verification - 50.00	30 Minutes	Revenue Collection Clerk Treasury Office
4. Secure an Official Receipt (OR) and receive the Certificate	4.0 Issue the OR and the Certificate of Non-Tax Delinquency 4.1 Maintain file copy	None	10 Minutes	Revenue Collection Clerk Treasury Office
<b>TOTAL</b>		<b>PhP 100.00</b>	<b>1 hour, 15 minutes</b>	

### 3. Registration/Issuance of Certificate of Ownership/ Transfer of Ownership of Large Cattle/ Registration of Private Brand

The owner of the large cattle is hereby required to register said cattle with the Municipal Treasury Office. The large cattle include a two – year old horse, male ass, carabao, cow or other domestic members of the bovine family. The registration fee shall be paid to the Municipal Treasury upon registration or transfer of the large cattle. All branded and counter branded animals presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, and the class, color, sex, brands and other identifications of the cattle.



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<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C — Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>No. of Copies</b>	<b>WHERE TO SECURE</b>	
<p>—For Registration/Transfer of Large Cattle:</p> <ol style="list-style-type: none"> <li>1. Certificate of Ownership from the Punong Barangay</li> <li>2. Animal inspection will be conducted at the Municipal Grounds.</li> </ol> <p>—For Registration of Private Brands:</p> <ol style="list-style-type: none"> <li>1. Certificate of Ownership from the Punong Barangay</li> <li>2. A true copy of said brand or brands, impressed or accurately drawn upon stout paper, approximately, fifteen centimeters wide by twenty centimeters long</li> </ol>		1	<ul style="list-style-type: none"> <li>— Respective Barangay Hall</li> <li>— Secure/fasten the animal at the Municipal Grounds for inspection</li> </ul>	
		1	<ul style="list-style-type: none"> <li>— Respective Barangay Hall</li> </ul>	
		3	<ul style="list-style-type: none"> <li>— Brand owner</li> </ul>	
<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 Client Logbook at the Municipal Lobby	1.1 Give the Logbook to the Client 1.2 Direct the Client to the MTO	None	3 Minutes	PACD
2. Proceed to the MTO – Collection Division. Submit the requirements	2.1 Verify/Inspect animal identifications 2.2 Determine the fees	None	30 Minutes	<i>Revenue Collection Clerk</i> Treasury Office
3. Pay the fees and wait for the document	3.1 Accept payment and prepare the document attested by the Municipal Mayor and the Secretary of the Sangguniang Bayan	See table below	1 Hour	<i>Revenue Collection Clerk</i> Treasury Office
4. Secure an Official Receipt (OR) and receive the document	4.1 Issue the OR and the document 4.2 Post in the Registry	None	10 Minutes	<i>Revenue Collection Clerk</i> Treasury Office
<b>TOTAL</b>		<b>Varies</b>	<b>1 Hour, 43 Minutes</b>	



FEES TO BE PAID	
1. Registration Fee:	
1.1 Certificate of Ownership	
1.2 Certificate of Transfer of Ownership	₱100.00
1.3 Registration of Private Brand	₱100.00
2. Service Fee:	₱100.00
2.1 For registration of brands (each cattle)	
2.2 For counter branding (each cattle)	₱100.00
2.3 For registration of death of any large cattle and cancellation of Certificate (each cattle)	₱ 50.00 ₱ 30.00
3. Livestock Development Council	
4. Livestock Development Fund	₱ 2.00
5. Secretary's Fee	₱ 2.00
6. UP Legal Fund	₱ 10.00 ₱ 2.00

#### **4. Issuance of Community Tax Certificates (CTC)**

There is hereby collected annual Community Tax on individuals and corporations at the rates prescribed under the Itogon Municipality Revenue Code. Individuals include every inhabitant of this Municipality eighteen years of age or above who: a) has been regularly employed on a wage or salary basis for at least thirty (30) consecutive days during any calendar year; b) is engaged in business or occupation, or c) owns real property with an aggregate assessed value of One Thousand (₱1,000.00) or more; d) is required by law to file an Income Tax Returns. Whereas, corporations include domestic or resident foreigners, no matter how created or organized, engaged in or doing business in this Municipality.



<b>Office/Division:</b>	Municipal Treasury Office (MTO) – Collection Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C — Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
A previous Community Tax Certificate **If a previous copy of CTC is not available – secure and fill-up Personal Data Slip		<ul style="list-style-type: none"> <li>Client’s copy</li> <li>Municipal Treasury Office – MTO Counter – Window 1</li> </ul>		
<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 Client Logbook at the Municipal Lobby	1.0 Give the Logbook to the Client  1.1 Direct the Client to the MTO	None	3 minutes	PACD
2. Proceed to the MTO Collection Division – Window 1 and submit requirements	2.0 Check the previous CTC or Personal Data Slip  2.1 Guide the client in filling – up the data slip	None	5 minutes	<i>Revenue Collection Clerk</i> MTO
3. Submit previous CTC/accomplished slip to the counter/ collector	3.0 Update the client’s existing record in the System or encode the client’s information, if new  3.1 Assess/Compute Community Tax	None	20 minutes	<i>Revenue Collection Clerk</i> MTO
4. Pay the corresponding	4. Accept payment	See table below	10 minutes	<i>Revenue Collection Clerk</i>



community tax and wait for the issuance of the CTC				MTO
5. Sign the set of CTC and secure the Owner's copy	5.0 Guide the Client in signing the CTC 5.1 Issue the CTC.	None	5 minutes	Revenue Collection Clerk MTO
<b>TOTAL</b>		<b>Varies</b>	<b>43 minutes</b>	

<b>FEES TO BE PAID</b>	
1. For Individuals:	
1.1 Annual Community Tax	— PhP 5.00
1.2 Annual additional tax	— PhP1.00 for every PhP 1,000.00 of income regardless of whether from business, exercise of profession or from property which in no case shall exceed PhP 5,000.00
2. For Corporations:	
2.1 Annual Community Tax	— PhP500.00
2.2 An additional tax	— PhP2.00 for every PhP 5,000.00 worth of gross receipts/worth of real property. The additional tax shall not exceed PhP 10,000.00

## 5. Collection of Other Taxes, Fees and Charges

<b>Office/Division:</b>	Municipal Treasury Office (MTO) – Collection Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C — Government to Client			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Order of Payment		— Concerned office/other agencies		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>





1. Proceed to the Collection Division – MTO Counter 1 and submit the requirement	1.0 Verify the fees or taxes to be paid	None	15 minutes	Revenue Collection Clerk MTO
2. Pay the fees	2. Accept payment	Order of Payment	10 minutes	Revenue Collection Clerk MTO
3. Secure an Official Receipt (OR) and return to the office issuing the Permit, Clearance or Certification	3.0 Issue the OR		5 minutes	Revenue Collection Clerk MTO
<b>TOTAL</b>		<b>Varies</b>	<b>30 minutes</b>	

## 6. Releasing of Check

The Local Treasurer shall release the Check only to the claimant/payee or his duly authorized representative.

<b>Office/Division:</b>	Municipal Treasury Office (MTO) – Disbursement Section	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2C — Government to Citizen; G2B — Government to Business; G2G — Government to Government	
<b>Who may avail:</b>	All	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
1. Any valid ID of Claimant <ul style="list-style-type: none"> <li>• For organizations/ Associations – President/Treasurer</li> </ul>		Client’s Identification (ID) Card



<ul style="list-style-type: none"> <li>For Companies – Owner/Representative; If representative, Special Power of Attorney (SPA) is required</li> </ul>				
2. Official Receipt with a validity period		Company's Official Receipt		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in to the Client Logbook at the Municipal Lobby	1.0 Give the Logbook to the Client  1.1 Direct the Client to the MTO	None	3 minutes	PACD
2. Proceed to the Administrative Section and inquire if the check is available for release. Present ID	2.0 Verify the Record Book and checks if the check is available for release in the name of the claimant/payee.  2.1 If available – verify the documents required: <ul style="list-style-type: none"> <li>Valid ID</li> <li>Valid Official Receipt</li> </ul>	None	30 minutes	<i>Disbursing Officer II</i> MTO
3. Issue Official Receipt and the payee shall affix his/her signature on the space provided and shall indicate the number and the date of the check, bank name, and number & date of O.R. to acknowledge the receipt of payment.  <ul style="list-style-type: none"> <li>Sign Check Register</li> </ul>	3.1 Check the voucher, if duly signed and check the Official Receipt, if valid. Make sure that the Accountant's Advice of Local Check Disbursement is submitted to the bank.	None	30 minutes	<i>Disbursing Officer II</i> MTO
<b>TOTAL</b>		<b>None</b>	<b>1 hour, 3 minutes</b>	



## 7. Claiming of Cash Prizes, Incentives, Medical Assistance, Burial Assistance and Other Financial Assistance

<b>Office/Division:</b>	Municipal Treasury Office (MTO) – Disbursement Section			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C — Government to Citizen			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Valid ID		Claimant's Identification Card (ID) and/or Community Tax Certificate (CTC)		
<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 Client Logbook at the Municipal Lobby	1.0 Give the Logbook to the Client 1.2 Direct the Client to the MTO	None	3 minutes	PACD
2. Proceed to the MTO – Cash Division. Present ID and/or CTC	2.0 Check if the name of the claimant is in the payroll 2.1 Verify ID and/or CTC	None	30 minutes	<i>Local Treasury Operations Officer II/ Cashier/ Disbursing Officer MTO</i>
3. Receive Cash – Claimants receiving payment shall affix their signature or thumb mark on the spaces provided to acknowledge the receipt of payment.	3. Disburse Cash. – The Disbursing Officer shall certify the payment of each person indicated in the payroll.	None	30 minutes	<i>Local Treasury Operations Officer II/ Cashier/ Disbursing Officer MTO</i>
<b>TOTAL</b>		<b>None</b>	<b>1 hour, 3 minutes</b>	

## 8. Claiming of Salary/ies, Wages of Teachers, Laborers, Job Order or Casual employees and other Daily Wage earners

<b>Office/Division:</b>	Municipal Treasury Office (MTO) – Disbursement Section
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C — Government to Citizen
<b>Who may avail:</b>	All
<b>CHECKLIST OF REQUIREMENTS</b>	
1. Valid ID 2. Accomplishment Report 3. Daily Time Record	<b>WHERE TO SECURE</b> Claimant



<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 Client Logbook at the Municipal Lobby	1.0 Give the Logbook to the Client 1.1 Direct the Client to the MTO	None	3 minutes	PACD
2. Proceed to Cash Division. Submit requirements	2.0 Check the payroll 2.1 Verify ID	None	30 minutes	<i>Local Treasury Operations Officer II/ Cashier/ Disbursing Officer MTO</i>
3. Receive Cash — Workers shall affix their signature or thumb mark on the spaces provided to acknowledge the receipt of payment.	3. Disburse Cash — The Disbursing Officer shall certify the payment of each person indicated in the payroll.	None	30 minutes	<i>Local Treasury Operations Officer II/ Cashier/ Disbursing Officer MTO</i>
<b>TOTAL</b>		<b>None</b>	<b>1 hour, 3 minutes</b>	

## Chapter XI