



CITY TREASURER'S OFFICE

External Services



1. Request for Business Tax Quarterly Billing Statement

The quarterly billing statement is issued to business taxpayers as order of payment is needed to pay their quarterly business tax

Office or Division:	Business Tax Division			
Classification:	Simple			
Type of Transaction:	G2B Government to Business Entity			
Who may avail:	Business Taxpayers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Business/ Trade/ Owner's Name				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Verbally requests for issuance of Business Tax Billing Statement	1.1 Action officer encodes the pertinent data	None	5 minutes	<i>LTOO IV</i> City Treasurer's Office (Priority Lane) <i>Admin Asst VI</i> City Treasurer's Office <i>LRCO I</i> City Treasurer's Office <i>Admin Officer I</i> City Treasurer's Office <i>Admin Aide I</i> City Treasurer's Office <i>Admin Aide I</i> City Treasurer's Office
	1.2 Ask the client to fill up the Feedback Form			
	1.3 Prints the Business Tax Billing Statement			
2.1. Receives Business Tax Billing Statement	2.1. Action officer releases the Business Tax Billing Statement	None	2 minutes	
2.2. Submits the duly accomplished Feedback Form	2.2. Action officer receives the duly accomplished Feedback Form			
TOTAL		None	7 minutes	

2. Business Tax Assessment of Previous Year's Delinquency

Business Taxpayers who are delinquent in the payment of their business tax need to settle their delinquency before renewing their business permit.

Office or Division:	Business Tax Division
Classification:	Simple
Type of Transaction:	G2B Government to Business Entity
Who may avail:	Business Taxpayers



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1 Original Copy of Income Tax Return or Sworn Declaration of Gross/Receipts/Sales		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits ITR for the computation of previous year's delinquency	1.1. Computes Business Tax Due	None	10 minutes	LTOO IV City Treasurer's Office (Priority Lane) Admin Asst VI City Treasurer's Office LRCO I City Treasurer's Office
	1.2. Ask the client to fill up the Feedback Form			
2. Receives Tax Assessment and proceeds to the Cashier for payment	2. Print Tax Assessment	None	2 minutes	Admin Officer I City Treasurer's Office Admin Aide I City Treasurer's Office
3. Submit Feedback Form	3. Receive the duly accomplished Feedback Form	None	1 minutes	Admin Aide I City Treasurer's Office
Total		None	13 Minutes	

3. Retirement of Business Operation and Issuance of Business Retirement Certificate.

Businesses that have ceased to operate must file an Application for Retirement of Business. This should be done to update the City Government's Record and avoid accumulation of tax payments and penalties.

Office or Division:	Business Tax Division
Classification:	Simple
Type of Transaction:	G2B Government to Business Entity
Who may avail:	Business Taxpayers
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> - 1 Original Copy of Mayor's Permit - 1 Original Copy Letter of Closure citing the following (Daye/gross Sales/Reason) - 1 Original Copy of Income Tax Return (Monthly / Quarterly / Annual (whichever is available)) 	<ul style="list-style-type: none"> - Business Owner - Business Tax Division, City Treasurer's Office - Bureau of Internal Revenue - Property Owner



<ul style="list-style-type: none"> - 1 Original Copy of Certification from the lessor that the business establishment had been closed (if lessee) or - 1 Original Copy of Certification from the barangay captain (where the business is located) confirming the closure of the business. - 1 Original Copy of Board resolution regarding closure for corporation 		<ul style="list-style-type: none"> - Barangay Hall where the business is located - Business Owner 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits the requirements for business retirement	1.1. Checks completeness of form and requirements	Assessment fees as provided under City Ordinance No. 13-2007 Note: Php 50.00 in case there is no assessment to be paid	(Priority Lane) 3 minutes	<i>LTOO IV</i> <i>City Treasurer's Office</i>
	1.2. Conducts assessment of taxes and fees due, if any		<i>Admin Asst VI</i> <i>City Treasurer's Office</i>	
	1.3. Ask the client to fill-up the Feedback Form		<i>LRCO I</i> <i>City Treasurer's Office</i>	
	1.4. Prints Order of Payment		<i>Admin Officer I</i> <i>City Treasurer's Office</i>	
2. Receives order of payment.	2.2. Releases Order of Payment		3 minutes	<i>Admin Aide I</i> <i>City Treasurer's Office</i>
3. Pay the tax assessment	3. Verify the Official Receipt	Assessment fees as provided under City Ordinance No.13-2007	2 minutes	<i>Admin Aide I</i> <i>City Treasurer's Office</i>
4.1. Receives Business Retirement Certificate	4.1. Releases the Business Retirement Certificate		15 minutes	
4.2. Submit the duly accomplished Feedback Form	4.2. Receives the duly accomplished Feedback Form			
	Total		23 MINUTES	



4. Business Tax Assessment

The Tax Order of Payment is printed and issued at the Business Center.

5. Inspection, Calibration and Sealing of Weighing Scale of Retailers

Office or Division:	Business Tax Division			
Classification:	Simple			
Type of Transaction:	G2B Government to Business Entity			
Who may avail:				
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Presents weighing scale for testing and calibration	<p>Inspects weighing scale and makes recommendation as to the condition of the instrument presented.</p> <p>a. If the device is found to be defective, the application for testing shall be disapproved and the weighing scale shall be confiscated</p> <p>b. If the device is in good condition, an order of payment shall be issued</p>	Digital and Analog Php 120 (10-30kgs) Php 70 above 30kgs (except for BASCULA)	5 minutes per device	<p><i>Admin Officer I</i> City Treasurer's Office</p> <p><i>Admin Aide I</i> City Treasurer's Office</p>
	Total:		5 minutes per device	



6. Inspection, Calibration and Sealing of Gasoline Fuel Dispenser Pumps

Office or Division:	Business Tax Division			
Classification:	Simple			
Type of Transaction:	G2B Government to Business Entity			
Who may avail:	Business Taxpayers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
none				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receives letter for scheduled inspection	Proceed to the gasoline station, as scheduled	* P200.00/ Dispenser Pump (payment included in the renewal of business permit) * P 50.00 Plastic Seal * P 20.00 Sticker	5 minutes per dispenser pump	<i>Admin Officer I City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>
	Total		5 minutes per dispenser pump	

7. Posting of Pawa Grave Rental Payments

Office or Division:	Business Tax Division			
Classification:	Simple			
Type of Transaction:	G2B Government to Business Entity			
Who may avail:	Business Taxpayers			
		WHERE TO SECURE		
<ul style="list-style-type: none"> - 1 Original Copy of Official Receipt - 1 Original Copy of Death Certificate 		<ul style="list-style-type: none"> - Cash Receipts Division, City Treasurer's Office Local Civil Registrar's Office 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Presents <ul style="list-style-type: none"> • Official Receipt for grave rental renewal • Official Receipt and Death Certificate for new rental 	1.1. Receives Official Receipt	P 1, 500.00 for every 5 years	8 minutes	<i>Admin Officer I</i> <i>City Treasurer's Office</i> (Priority Lane) <i>Admin Aide I</i> <i>City Treasurer's Office</i> <i>Admin Aide I</i> <i>City Treasurer's Office</i>
	1.2. Records and posts payment in the PAWA Cemetery Grave Rental Database			
	1.3. Ask the client to fill-up the Feedback Form			
2. Submits the duly accomplished Feedback Form	2. Receives the duly accomplished Feedback Form		2 minutes	
	Total		10 minutes	

8. Issuance of Order of Payment and Posting of Ibalong and PBN Housing Monthly Amortization Payments

Office or Division:	Business Tax Division			
Classification:	Simple			
Type of Transaction:	G2B Government to Business Entity			
Who may avail:	Business Taxpayers			
		WHERE TO SECURE		
1 Original Copy of Official Receipt		Cash Receipts Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Requests order of payment	1.1. Issues order of payment	None	5 minutes	<i>Admin Asst. VI</i> <i>City Treasurer's Office</i> (Priority Lane)



	1.2. Ask the client to fill up the Feedback Form			<i>Admin Officer I City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>
2. Presents Official Receipt for posting	2. Records and posts payment in the Ibalong and PBN Housing Awardee's Ledgers		5 minutes	
2.1. Submits the duly accomplished Feedback Form	2.1. Receive the duly accomplished Feedback Form			
	Total		10 minutes	

9. Preparation of Pertinent Documents for Transfer of Ownership (Pabahay)

Office or Division:	Business Tax Division			
Classification:	Simple			
Type of Transaction:	G2B Government to Business Entity			
Who may avail:	Business Taxpayers			
		WHERE TO SECURE		
1 Original Copy of Official Receipt		Cash Receipts Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Upon full payment, presents last Official Receipt to the person-in-charge	1.1 Records and posts payment in the Ibalong and PBN Housing Awardees' Ledgers	None	3 minutes	<i>Admin. Asst. VI City Treasurer's Office</i> (Priority Lane)



	1.2. Ask the client to fill up the Feedback Form	None		<p style="text-align: center;"><i>Admin Aide I City Treasurer's Office</i></p>
2. Requests for pertinent documents for Transfer of Ownership	2.1 Receives request for pertinent documents for Transfer of Ownership and informs client to wait for availability of Deed of Absolute Sale (DOAS) and Deed of Restrictions (DOR)	None	2 minutes	
	2.3 Prepares DOAS and DOR, Certificate of Full Payment, letter-request to GSO Head for the original TCT and letter-request to City Assessor for the tax declaration/s.	None	1.5 hours	
3. Waits for advice from person-in-charge that DOAS and DOR are ready for signature	3.1 Informs client that DOAS and DOR are now ready for signature by the awardee and spouse, if applicable	None	5 minutes	
	3.2 Releases DOAS and DOR to client for signature by awardee and spouse, if applicable	None	5 minutes	



4. Signs and returns signed DOAS and DOR and waits for advice on the availability of complete documents	4.1 Receives signed DOAS and DOR and informs client to wait for advice on the availability of complete documents	None	5 minutes
	4.2 Requests the City Treasurer to sign on the DOAS, DOR and letter-requests	None	30 minutes
	4.3 Requests the Urban Poor Affairs Office (UPAO) Head to sign on the DOAS and DOR	None	30 minutes
	4.4 Requests the City Mayor to sign on the DOAS and DOR	None	30 minutes
	4.5 Submits letter-requests to GSO and CAO and waits for the release of the documents	None	30 minutes
	4.6 Waits for the release of the TCTs and Tax Declaration/s	None	24 hours
5. Receives advice from person-in-charge that the requested documents are now ready for release.	5 Once all documents are received, informs client of the availability of the documents.	None	5 minutes



6.1. Receives all documents from person-in-charge	6.1 Releases all documents to client	None	5 minutes	
6.2. Submits the duly accomplished Feedback form	6.2. Receives the duly accomplished Feedback form	None		
	Total:		3 Working Days and 4 hours	

10. Issuance of Realty Tax Billing / Statement of Account

The Realty Tax Billing/Statement of Account is issued to individuals who want to update their realty tax delinquencies.

Office or Division:	Land Tax Division			
Classification:	Simple			
Type of Transaction:	G2C;G2B;G2G Government – transacting public/business entity/othergovernment agency			
Who may avail:	Realty Taxpayers			
		WHERE TO SECURE		
<ul style="list-style-type: none"> - 1 Original Copy of Latest RPT Official Receipt 1 Original Copy of Latest tax declaration or the complete details of the property 		<ul style="list-style-type: none"> - Real Property owner - City Assessor's Office 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up the request form	1. Advise client to fill-up request form together with the Feedback Form	none	2 minutes	<i>LRCO III</i> <i>City Treasurer's Office</i> <i>RCC II</i> <i>City Treasurer's Office</i> (Priority Lane)
2. For tax billing, present copy of latest RPT Official Receipt or latest tax declaration or the complete details of the property.	2. Verify and prints Realty Tax Billing/ Statement of Account	none	8 minutes/ Tax declaration	<i>Admin Aide I</i> <i>City Treasurer's Office</i>



3. Receive RPT Statement of Account	3. Issue RPT Statement of Account	none		Admin Aide VI City Treasurer's Office
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished Feedback form	none		
	Total		10 minutes	

11. Realty Property Tax Clearance

The Realty Property Tax Clearance is issued to validate if the payments were updated. It is a requirement for transfer purposes, titling, building permit, business permit, zoning, fencing and other purposes.

Office or Division:	Land Tax Division
Classification:	Simple
Type of Transaction:	G2C;G2B;G2G Government – transacting public/business entity/othergovernment agency
Who may avail:	Realty Taxpayers
	WHERE TO SECURE
One (1) Photocopy of the Following: A. For Transfer Purposes - Mode of Transfer (Deed of Sale / Donation / Assignment / Extra Judicial Settlement/Affidavit of Consolidation) - SPA - ID B. For Titling Purposes - 1 Copy of Tax Declaration - 1 Valid ID C. Transfer of Tax Declaration - 1 Copy of Title - Mode of transfer - 1 Valid ID D. Other Purpose (Permits, Reference) 1 Valid ID	<ul style="list-style-type: none"> - Owner of the Property - City Assessor's Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up the request form	1. Advise client to fill-up request form together with the Feedback Form	None	2 minutes	<i>LRCO III City Treasurer's Office</i> <i>RCC II City Treasurer's Office</i> (Priority Lane) <i>Admin Aide VI City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>
2. Submit the complete details of the Real Property including its purpose	2. Verify Realty Tax Payment/ Validate if payment is updated	None	8 minutes/ Tax declaration	
3. Proceed to the Cashier for Payment	3. Issue Order of Payment	None		
4. Present Official Receipt for Tax Clearance	4. Prepare Land Tax Clearance	None	5 minutes	
5. Receive Tax Clearance	5. Issue Tax Clearance	None		
6. Submits the duly accomplished Feedback Form	6. Receives the duly accomplished Feedback Form	None		
	Total		15 minutes	

12. Transfer Tax Assessment

Transfer of ownership of real property units due to execution of deed of sale / donation, transfer by succession or by any other means of transfer is subject to payment of Transfer Tax.



Office or Division:	Land Tax Division			
Classification:	Simple			
Type of Transaction:	G2C;G2B;G2G Government – transacting public/business entity/other government agency			
Who may avail:	Realty Taxpayers			
		WHERE TO SECURE		
One (1) Photocopy of the following <ul style="list-style-type: none"> - Deed of Sale / Donation / Assignment / Conveyance/ Extra Judicial Settlement/ Affidavit of Consolidation - Latest Tax Declaration - Tax Clearance - Realty taxes paid up to current year Certification of No Improvement (If No Building) 		<ul style="list-style-type: none"> - Owner of the Property - City Assessor's Office - Land Tax Division, City Treasurer's Office <p style="text-align: center;">City Assessor's Office</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up the request form	1. Advise client to fill-up request form together with the Feedback Form	None	2 minutes	<i>RCC II City Treasurer's Office</i>
2. Submit the photocopy of all the required documents	2.1. Check the completeness of the requirements	None	5 minutes	<i>Admin Aide I City Treasurer's Office</i>
	2.2. Compute Amount of Transfer tax to be paid	Assessment fees as provided under City Ordinance No. 13-2007	6 minutes	<i>LRCO III City Treasurer's Office</i>
	2.3. Ask the client to fill up the Feedback Form			<i>LRCO IV City Treasurer's Office</i>
3. Proceed to the Cashier for Payment	3. Issue Transfer Tax Assessment	none	2 minutes	<i>Admin Officer V City Treasurer's Office</i>
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished	none		<i>RCC II City Treasurer's Office</i>
				<i>Admin Aide I City Treasurer's Office</i>
				<i>Admin Aide VI City Treasurer's Office</i>
				<i>LRCO III City Treasurer's Office</i>



	Feedback Form			
	Total		15 minutes	

13. Payment in Cash

Disbursement by cash shall be made from cash advance drawn and maintained in accordance with COA rules and regulation. Cash payments shall be made only on duly approved payrolls /disbursement voucher.

Office or Division:	Cash Disbursement Division			
Classification:	Simple			
Type of Transaction:	G2G Government- Government Officials and Employees Government Agency			
Who may avail:	LGU-Legazpi Employees, and Other Concern Individual			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> - 1 Copy of Valid ID - 1 Original Copy of SPA / Authorization 		<ul style="list-style-type: none"> - Government Agency/ School/Bus Est. - Claimant 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Verify at the posted listing the name of the payee, payroll number & CT number	1.1. Advise client to verify his/her name at the posted listing	None	2 minutes	<i>LRCO II City Treasurer's Office</i> <i>Admin Asst. II City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>
Note: Senior Citizen, PWD, Pregnant, Nursing Mothers; Please proceed to the designated courtesy lane	1.2. Ask the client to fill up the Feedback Form	None	2 minutes	
2. Proceed at the designated Windows and ask for the payroll	2. Checked the name of the payee in the approved payroll	None	2 minutes	<i>Admin Aide I City Treasurer's Office</i>
3. Present a valid ID, SPA/ Authorization and Claimants affix	3. Issue cash payment	None	5 minutes	



signature or thumbmark to acknowledge receipt of payments				
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished Feedback Form	None		
	Total		9 minutes	

14. Payment and Release of Checks

Payments by checks shall be drawn only on duly approved disbursement voucher signed by the City Treasurer and countersigned by the City Administrator / Vice Mayor. Checks shall be release only to the payee or his duly authorized representative and is required to acknowledged receipt thereof.

Office or Division:	Cash Disbursement Division			
Classification:	Simple			
Type of Transaction:	G2B G2G ; G2C Government to transacting public/business entity/other government agency			
Who may avail:	LGU-Legazpi Employees/ Officials, Creditors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> - 1 Copy of Valid ID - 1 Original Copy of SPA / Authorization - 1 Original Copy of Official Receipt/ Sales Invoice 		<ul style="list-style-type: none"> - Government Agency - Claimant - Claimant 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Inquire at the Cash Disbursement personnel if check id available for release Note: Senior Citizen, PWD, Pregnant, Nursing Mothers; Please proceed to the designated courtesy lane	1.1. Verify the name of the concern office or individual in the list of prepared checks	None	5 minutes	SAO City Treasurer's Office Admin Asst. VI City Treasurer's Office RCC III City Treasurer's Office RCC II City Treasurer's Office
	1.2. Ask the client to fill up	None		



	the Feedback Form			
2.1 Present valid ID and Issue Official Receipt/ Sales Invoice	2. Release Check	None		
2.2. Sign voucher and check register		None		
2.3. Receive check		None		
3. Submits the duly accomplished Feedback Form	3.Receives the duly accomplished Feedback Form	None		
	Total		5 minutes	

15. Issuance of Community Tax Certificate or CTC

A Community Tax Certificate (CTC) is proof that an individual is a resident of the city and that she/he has paid the necessary dues arising from the income derived from business, exercise of profession and/or ownership of real properties in the area. Profit and non-profit organizations and other entities operating in the city must also secure a CTC.

Office or Division:	Cash Receipts Division			
Classification:	Simple			
Type of Transaction:	G2B G2G ; G2C Government to transacting public/business entity/other government agency			
Who may avail:	LGU-Legazpi Employees/ Officials, Creditors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> - Properly filled-up Data Form - 1 Copy of Valid ID - 1 Original Copy of SPA/ Authorization - 1 Original Copy of Official Receipt/ Sales Invoice 		<ul style="list-style-type: none"> - Cash Receipts Division, City Treasurer's Office - Taxpayer/ Client - Taxpayer/ Client - Taxpayer/ Client 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



<p>Individual or Corporation</p> <p>1. Proceed to the Queuing Personnel, get a transaction number and fill-up the Personal Data Form (Individual)</p>	<p>1. Give a Transaction number to Client together with the Feedback Form</p>	<p>Assessment fees as provided under City ordinance No. 13-2007</p>	<p>2 minutes</p>	<p><i>Admin Aide I</i> <i>City Treasurer's Office</i> (Queuing Personnel)</p> <p><i>RCC II</i> <i>City Treasurer's Office</i> (Priority Lane)</p>		
<p>2. Wait for your number to be flashed on the Queuing Monitor and Submit Accomplished Personal Data Form for individual; Present ITR for Corporations</p>	<p>2. Receive the Accomplished Personal Data Form for Individual and ITR for Corporations</p>		<p>3 minutes</p>	<p><i>Senior Admin Asst. II</i> <i>City Treasurer's Office</i></p> <p><i>Senior Admin Asst. II</i> <i>City Treasurer's Office</i></p> <p><i>RCC II</i> <i>City Treasurer's Office</i></p> <p><i>RCC II</i> <i>City Treasurer's Office</i></p> <p><i>Admin Aide I</i> <i>City Treasurer's Office</i></p> <p><i>Admin Aide I</i> <i>City Treasurer's Office</i></p> <p><i>Admin Aide VI</i> <i>City Treasurer's Office</i></p>		
<p>3. Pay the amount due, then affix signature and thumb mark</p>	<p>3. Receive payment and request the client to affix his/her signature and thumb mark on the original, duplicate and triplicate copies of the CTC</p>		<p>4. Receive the CTC</p>	<p>4. Issue / Release the original copy of CTC and secure duplicate and triplicate copies of cedula.</p>	<p>5. Submits the duly accomplished Feedback Form</p>	<p>5. Receives the duly accomplished Feedback form</p>
<p>Total</p>	<p>5 minutes</p>					



16. Issuance of Official Receipt for Professional Tax Payment.

Professional taxes are imposed upon any and all individual engaged in the practice of their professions. Professionals employed in the government are exempted in the payment of the professional tax.

The professional tax shall be payable annually, on or before the thirty-first (31st) of January of every year.

Office or Division:	Cash Receipts Division			
Classification:	Simple			
Type of Transaction:	G2C Government to transacting public			
Who may avail:	Professionals engaged in the practice of their profession			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
- 1 Original Copy of Filled-up PTR Form		- Cash Receipts Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Queuing Personnel, get a transaction number and accomplish the PTR Form	1. Give a Transaction number and PTR Form together with the Feedback Form	None	2 minutes	<i>Admin Aide I City Treasurer's Office (Queuing Personnel)</i>
2. Wait for your number to be flashed on the Queuing Monitor and Present your ITR	2. Receive the PTR Form and ITR	None	2 minutes	<i>RCC II City Treasurer's Office (Priority Lane)</i>
3. Pay the amount due	3. Issue Official Receipt	Assessment fees as provided under City Ordinance No. 13-2007	2 minutes	<i>Admin Asst. III City Treasurer's Office</i>
4. Submits the duly accomplished Feedback form	4. Receives the duly accomplished Feedback Form			<i>RCC II City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>



				Admin Aide I City Treasurer's Office
	Total		6 Minutes	

17. Issuance of Official Receipt for Burial / Transfer of Cadaver / Exhumation

Office or Division:	Cash Receipts Division			
Classification:	Simple			
Type of Transaction:	G2C Government to transacting public			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
For Burial- 1 Copy of Death Certificate		- Cash Receipts Division, City Treasurer's Office		
For Exhumation/ Transfer of Cadaver- order of Payment				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Queuing Personnel, get a transaction number and Wait for your number to be flashed on the Queuing Monitor	1. Give a Transaction number to the client together with the Feedback Form	Assessment fees as provided under City Ordinance No. 13-2007	5 minutes	Admin Aide I City Treasurer's Office (Queuing Personnel)
2. Present the Order of Payment/ Death Certificate	2. Receive the Order of Payment/ Death Certificate			Admin Asst. III City Treasurer's Office
3. Pay the amount due	3. Issues Official Receipt			RCC II City Treasurer's Office
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished Feedback Form			Admin Aide I City Treasurer's Office
	Total		5 minutes	Admin Aide I City Treasurer's Office



18. Issuance of Official Receipt for payment of Business Tax and other fees and charges.

Office or Division:	Cash Receipts Division			
Classification:	Simple			
Type of Transaction:	G2C Government to transacting public			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
- 1 Original Copy of Tax order of Payment for Business, Other Fees and Charges		- Business Permit and Licensing Office/ Other concern office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Queuing Personnel, get a transaction number and Wait for your number to be flashed on the Queuing Monitor	1. Give a Transaction number to the client together with the Feedback Form	Assessment fees as provided under City Ordinance No. 13-2007	5 minutes	Admin Aide I City Treasurer's Office (Queuing Personnel)
2. Submit the Order of Payment	2. Receive the Order of Payment			RCC II City Treasurer's Office (Priority Lane)
3. Pay the amount due	3. Issue Official Receipt			Senior Admin Asst. II City Treasurer's Office
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished Feedback Form			Senior Admin Asst. II City Treasurer's Office
				Admin Asst. III City Treasurer's Office
				RCC II City Treasurer's Office
				RCC II City Treasurer's Office
				Admin Aide I City Treasurer's Office
				Admin Aide City Treasurer's Office
	Total		5 minutes	



19. Issuance of Official Receipt for payment of Real Property Tax.

Office or Division:	Cash Receipts Division			
Classification:	Simple			
Type of Transaction:	G2C G2B G2G ; Government to transacting public/business entity/other government agency			
Who may avail:	Real Property Tax Owners			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
- 1 Original Copy of Real Property Tax Statement of Account		- Realty Tax Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Queuing Personnel, get a transaction number and Wait for your number to be flashed on the Queuing Monitor	1. Give a Transaction number to the client together with the Feedback Form	Assessment fees as provided under City Ordinance No. 13-2007	5 minutes	Admin Aide I City Treasurer's Office (Queuing Personnel)
2. Submit the Statement of Account	2. Receive the Statement of Account			RCC II City Treasurer's Office (Priority Lane)
3. Pay the amount due	3. Issue Official Receipt			Senior Admin Asst. II City Treasurer's Office
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished Feedback Form			Admin Asst. III City Treasurer's Office
				RCC II City Treasurer's Office
				Admin Aide I City Treasurer's Office
	Total:		5 minutes	

20. Issuance of Official Receipt for payment of Transfer Tax.

Payment of Transfer tax shall be made within sixty 60 days from the date of notary services.

Office or Division:	Cash Receipts Division
----------------------------	------------------------



Classification:	Simple			
Type of Transaction:	G2C G2B G2G ; Government to transacting public/business entity/other government agency			
Who may avail:	Real Property Tax Owners			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
- 1 Original Copy of Transfer Tax Assessment		- Land Tax Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Queuing Personnel, get a transaction number and Wait for your number to be flashed on the Queuing Monitor	1. Give a Transaction number to the client together with Feedback Form	Assessment fees as provided under City Ordinance No. 13-2007	5 minutes	Admin Aide I City Treasurer's Office (Queuing Personnel)
2. Submit the Transfer Tax Assessment	2. Receive and Check the date of the Assessment			Senior Admin Asst. II City Treasurer's Office
3. Pay the amount due	3. Issue Official Receipt			Admin Asst. III City Treasurer's Office
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished Feedback Form			RCC II City Treasurer's Office RCC II City Treasurer's Office Admin Aide I City Treasurer's Office Admin Aide I City Treasurer's Office
	Total:		5 minutes	

21. Issuance of Official Receipt for Certifications, Clearances, and Other Miscellaneous and Violation fees

Office or Division:	Cash Receipts Division
Classification:	Simple



Type of Transaction:		G2C G2B G2G ; Government to transacting public/business entity/other government agency		
Who may avail:		Real Property Tax Owners		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
- 1 Original Copy of Order of Payment		- City Assessor's Office, City Health Office /Other Office Concern		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Queuing Personnel, get a transaction number and Wait for your number to be flashed on the Queuing Monitor	1. Give a Transaction number to the client together with the Feedback Form	Assessment fees as provided under City Ordinance No. 13-2007	5 minutes	Admin Aide I City Treasurer's Office (Queuing Personnel)
2. Submit the Order of Payment	2. Receive the Order of Payment			RCC II City Treasurer's Office (Priority Lane)
3. Pay the amount due	3. Issue Official Receipt			Senior Admin Asst. II City Treasurer's Office
4. Submits the duly accomplished Feedback Form	4. Receives the duly accomplished Feedback Form			Senior Admin Asst. II City Treasurer's Office
				Admin Asst. III City Treasurer's Office
				RCC II City Treasurer's Office
				RCC II City Treasurer's Office
				Admin Aide I City Treasurer's Office
				Admin Aide I City Treasurer's Office
	Total:		5 minutes	

22. Requisition of Accountable Forms

Office or Division:	Administrative Division
Classification:	Simple
Type of Transaction:	G2G Government to Government Agency , Government Official, Employee



Who may avail:		Brgy Treasurers, SK Treasurers, City Treasurer's Office Collectors, PNP-Legazpi City Central Police Station, Public Safety Officers		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> - 4 Original Copies of Duly accomplished Requisition and Voucher Form - 4 Original Copies of Duly accomplished Invoice and Receipt of Accountable Form 		<ul style="list-style-type: none"> - Administrative Division, City Treasurer's 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Ask for forms to be filled-up and proceed to City Accountant's Office for Certification of Remittances of previous requisition	1.1. Issue Forms	None	2 minutes	<i>ISA III City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>
	1.2. Ask the client to fill up the Feedback Form			
2. From Accounting Office, return to City Treasurer's for approval of requisition	2. Check/ Verify and Approve application and advise client to proceed to the cashier	Php 110.00/ pad (with surcharge)	5 minutes	<i>ISA III City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>
3. After payment, return to the issuing officer, present the Official Receipt and accomplished form then Proceed to the City Auditor's Office	3. Record the Official Receipt/ Serial Numbers of Accountable Form in the Invoice and RIV.	none		<i>City Treasurer</i> <i>Acting Asst. City Treasurer/SAO</i>
4. From City Auditor's Office, return to the City	4. Release Official Receipts and copy of	none		<i>SA III City Treasurer's Office</i>



Treasurer's Office for the release of Official Receipt and a copy of Requisition and Invoice	Requisition Issue Voucher and Invoice		2 minutes	<i>Admin Aide I City Treasurer's Office</i>
5. Submits the duly accomplished Feedback Form	5. Receives the duly accomplished Feedback Form			
Total:			14 minutes	

23. Requisition of Community Tax Certificate (CTC)

Office or Division:	Administrative Division			
Classification:	Simple			
Type of Transaction:	G2G Government to Government Agency , Government Official, Employee			
Who may avail:	Brgy Treasurers, SK Treasurers, City Treasurer's Office Collectors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> - 4 Original Copies of Duly accomplished Requisition and Voucher Form - 4 Original Copies of Duly accomplished Invoice and Receipt of Accountable Form 		<ul style="list-style-type: none"> - Administrative Division, City Treasurer's 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Ask for forms to be filled-up and proceed to City Accountant's Office for Certification of Remittances of previous requisition	1.1. Issue Forms	none	2 minutes	<i>ISA III City Treasurer's Office</i>
	1.2. Ask the client to fill up Feedback Form			<i>Admin Aide I City Treasurer's Office</i>



2. From Accounting Office, return to City Treasurer's for approval of requisition	2. Check/ Verify and Approve application	Php 110.00/ pad (with surcharge)	5 minutes	<p>ISA III City Treasurer's Office</p> <p>Admin Aide I City Treasurer's Office</p> <p>City Treasurer</p> <p>Acting Asst. City Treasurer/SAO</p>
3. After payment, return to the issuing officer, present the Official Receipt and accomplished form then Proceed to the City Auditor's Office	3. Record the Official Receipt/ Serial Numbers of Accountable Form in the Invoice and RIV. Advise the client to proceed to the City Auditor's Office	None	5 minutes	<p>ISA III City Treasurer's Office</p> <p>Admin Aide I City Treasurer's Office</p>
4. From City Auditor's Office, return to the City Treasurer's Office for the release of Official Receipt and a copy of Requisition and Invoice	4. Release Official Receipts and copy of Requisition Issue Voucher and Invoice	None	2 minutes	
5. Submits the duly accomplished Feedback Form	5. Receives the duly accomplished Feedback Form			
Total:			14 minutes	

24. Incoming Communication / Data Request

Office or Division:	Administrative Division
Classification:	Simple
Type of Transaction:	G2C G2B G2G Government to transacting public / business entity Government Agency



Who may avail:		All		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1 Original Copy of Letter / Data request				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit a Letter Request	1. Receive the letter and stamp with the date. Give the receiving copy to the client	None	2 minutes	<i>Admin Asst. I City Treasurer's Office</i> <i>Admin Aide I City Treasurer's Office</i>
	1.1 Forward the letter to the City Treasurer for appropriate action			
2. Secure official receiving copy and wait for the feedback	2. Advise the client to wait for the reply within 2-3 days and ask to fill up a Feedback Form	None	5 minutes	
		Total:	7 minutes	



Procedure for Filing Complaint

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Accomplish the survey/feedback form and drop in designated drop box. Email at: cto_leg@yahoo.com
How feedbacks are processed	<ol style="list-style-type: none">1. Every Friday, the assigned personnel open the drop box and consolidate the feedback forms.2. The Chief of the Administrative Division verifies the nature of the queries & feedbacks.3. It shall be referred to the Division concerned for proper immediate action.4. After determination of the proper action to be done, the Client will be informed in writing, email or thru phone of the necessary action, if any, until settled.5. All of the consolidated feedbacks will then be collated and averaged as to the rating each client gave per service availed.6. The collated rating per quarter are then presented under the Client Satisfaction Measurement (CSM) Report to get the office' rating.7. This report is then submitted to the City Human Resource Management Office (CHRMO) for the collation of the agency's rating to be presented under the Harmonized CSM Report which will be submitted to the ARTA Authority.



How to file a complaint	<ol style="list-style-type: none">1. Complaints may be filed through the following:<ol style="list-style-type: none">1.1. In writing addressed to Carlita P. De Guzman, CGDH-1 CTO1.2. In person at Public Complaints Desk (PACD) of the City Treasurer's Office1.3. Via email at cto_leg@yahoo.com2. Assailing the incident being complained of, name of personnel involved, essential evidence and other matters, if any.
How complaints are processed	<ol style="list-style-type: none">1. The Chief of the Administrative Division shall review and evaluate the complaints on a daily basis forwarded directly in the Office or via email.2. Upon review and evaluation, it shall be forwarded to the City Treasurer for proper action.3. The Office of the City Legal may be called upon in case the complaint involves controversy which requires legal opinion.4. If necessary, the client maybe informed through writing of the proper action to be taken. <p>For inquiries and follow-up, you may call at 2019487 or email at cto_leg@yahoo.com</p>
Contact Information of CCB, PCC, ARTA	<p>complaints@arta.gov.ph</p> <p>1-ARTA (2782)</p> <p>PCC:888</p> <p>CCB:0908-881-6565 (SMS)</p>



Complaint/s may be filed in writing and addressed to:

Hon. Atty. ALFREDO A. GARBIN, JR. - City Mayor

Ms. Carlita P. De Guzman- City Treasurer

Clients are advised to follow –up the next working day, pending documents due to unusual circumstances beyond the control of the City Treasurer’s Office.

Inquiries, Feedback Mechanism, Suggestions, Recommendations and/or complaints may be sent to:

Carlita P. De Guzman- City Treasurer

Constance S. Oliveros – Acting Asst. City Treasurer / Cash Disbursement Division

Raymund C. Arcos – Chief, Administrative Division

Rowena M. Trinidad – Chief, Business Tax Division

Vilma V. Pujol – Chief, Realty Tax Division

Amada Esplana – OIC-Chief, Cash Receipts Division



Office Number: (052) 201-94-87

Email: cto_leg@yahoo.com