



MUNICIPAL TREASURY OFFICE

MANDATE

To collect taxes for the Local Government Unit of Lasam and administer the funds in accordance with the establish laws, rules and regulations.

VISION

The arm of LGU in the financial viability and sustainability in its fiscal operation

MISSION

Effective implementation of Local Revenue Code and Ordinances



A. ISSUANCE OF BUSINESS PERMIT

THE SERVICE:

Business Permit is issued to individuals, groups or corporations giving permission to open and operate business within the municipality.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
<p>1. Submit documents for one-time assessment at the Business Permit and Licensing Office</p>	<p>Requirements for New Business:</p> <ul style="list-style-type: none"> a. Barangay Business Clearance b. SSS Number c. Tax Identification Number (TIN) d. SEC/DTI/CDA (Xerox Copy) e. Community Tax Cert./Sedula f. PAG-IBIG <p>Additional Requirements as maybe applicable:</p> <ul style="list-style-type: none"> a. Contractor License from PCAB b. NFA License for Dealers of Rice and Corn and other Cereal c. BFAD Permit for Drug Store/Bakery d. NTC Clearance for Telecommunication Services <p>Requirements for Renewal of Business Permit and Licenses:</p> <ul style="list-style-type: none"> a. Barangay Business Clearance b. Income Tax Return <p>Clearances:</p>	<p>10-15 minutes</p>	<p>Sicel L. Guerrero</p>



	<p>For New and Renewal</p> <p>a. Zoning/Locational Clearance (MPDC)</p> <p>b. Building Occupational Permit (Eng'g.)</p> <p>c. Sanitary Permit (Mun. Health Office)</p> <p>d. Fire Safety (BFP)</p>		
2. One-Time Payment of fees and charges		5-10 minutes	Edes G. Castro MTO staff
3. Submit complete documents and release of Business Permit		5-10 minutes	HON. DANTE DEXTER A. AGATEP AND STAFF
.	Total Response Time	35 minutes	

B. COLLECTION OF REAL PROPERTY TAXES

THE SERVICE:

Owner of land, machineries and buildings have to pay Real Property taxes annually. Taxes are percentage of the property's taxable value.

Taxable value is based on the Municipal Assessor's Schedule of Fair Market Values (Assessed Value).

Discounts are given to those who pay in advance.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Go to the office of the Municipal Treasurer and request for the computation of real property tax due	<p>a. Notice of Assessment from the Assessor's Office</p> <p>b. Previous/Latest Tax Receipt</p>	5 minutes	Sicel L. Guerrero



<p>2. Pay the amount indicated in the bill and get official receipt</p> <p>Note:</p> <p>For check payments, personal checks are accepted</p>	<p>Basic real Property Tax = Assessed Value X 1%</p> <p>Additional Tax (Special Education Fund) = Assessed Value X 1%</p> <p>Discount:</p> <p>10% prompt payment</p> <p>15% before January 1 (Full payment)</p> <p>Penalty:</p> <p>2% per month but not to exceed 72%</p>	<p>5 minutes</p>	
<p>Accomplish Client Feed Back Form and drop at designated drop box in front of the Municipal Hall at the Public Assistance Center</p>			
<p>TOTAL RESPONSE TIME:</p>		<p>10 MINUTES</p>	

B. ISSUANCE OF COMMUNITY TAX CERTIFICATE

THE SERVICE:

Community Tax Certificate is required when an individual or corporation acknowledges any document before a notary public, takes an oath of office upon election or appointment to any position in the government service, receives any license, certificate or permit from a public authority, pays any tax or fee, receives money from any public fund, transacts other official business.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
<p>1. Proceed to the office of the Municipal Treasurer and request for the issuance of Community Tax Certificate</p>	<p>a. For individual (Personal) b. For business (Application Form with assessed gross income)</p>	<p>3 minutes</p>	<p>MTO Staff</p>



2. Pay the required Fee and get Community Tax Certificate	For individual – P5.00 + 1.00 for every P1,000.00 gross income For corporation – P500.00 + 200 for every P 5,000.00 gross income	5 minutes	
TOTAL RESPONSE TIME: 8 MINUTES			

C. ISSUANCE OF PROFESSIONAL TAX RECEIPT

THE SERVICE:

The Revenue Code provides for the imposition of annual Professional Tax on each person in the exercise or practice of profession requiring government examination or not. Professionals employed in the government sector are exempt from the payment of the tax. The professionals tax shall be paid before any profession can be pursued.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to the office of the Municipal Treasurer and request for the issuance of PTR	Professional Regulation Commission Identification Card	2 minutes	Sicle L. Guerrero Nomer mamba
2. Pay the required Fee	Schedule of Fees: P 300.00 with Prof. License P 100.00 Non-Professional	5 minutes	
3. Get official receipt		1 minute	
TOTAL RESPONSE TIME: 8 MINUTES			



D. COMPUTATION AND PAYMENT OF BUSINESS TAX

THE SERVICE:

Any individual or corporation, who establishes, operate, conduct or maintain their respective business within the municipality is subject for business tax payment annually.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to the office of the Municipal Treasurer for the computation of Business Tax	Accomplished business application form with assessed gross income	5 minutes	Rodel R. Deza Sicel L. Guerrero
2. Pay the Tax Due as indicated in the business computation slip	Computation of Fees: As per Municipal Ordinance (Revenue Code) Note: Failure to pay within the time required shall subject the taxpayer to a surcharge.	5 minutes	
3. Proceed to the Municipal Treasurer for the signing of Tax Clearance		1 minute	
Accomplish Client Feed Back Form and drop at designated drop box in front of the Municipal Hall at the Public Assistance Center			
TOTAL RESPONSE TIME:		11 MINUTES	



E. ISSUANCE OF CERTIFICATE OF OWNERSHIP AND BRANDING OF LARGE CATTLE

THE SERVICE:

The owner of large cattle is required to register the cattle with the Municipal Treasury Office for which Certificate of Ownership shall be issued. This office likewise provides services of branding of large cattle. Branding of large cattle is scheduled yearly per Barangays.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Present the animal to any of the staff of the Municipal Treasurer or to the Barangay Captain for verification of cowlick (Facsimile)	Facsimile duly signed by the Barangay Captain/Authorized Barangay Kagawad	3 minutes	Nomer Mamba
2. Pay necessary fees	Order of Payment Schedule of Fees: Ownership Fee – P 100.00 Certificate/Document Fee – P 5.00	2 minutes	
3. Wait for the Branding and preparation of Certificate of Ownership	Official Receipt	25 minutes	
4. Sign the documents and get approved Certificate of Ownership - Signature of Treasurer - Signature of SB Secretary - Approval of Municipal Mayor		12 minutes	
Accomplish Client Feed Back Form and drop at designated drop box in front of the Municipal Hall at the Public Assistance Center			



TOTAL RESPONSE TIME: 42 MINUTES

**F. ISSUANCE OF CERTIFICATE OF TRANSFER OF OWNERSHIP OF LARGE CATTLE
THE SERVICE:**

Transfer of large cattle shall also be registered so that the ownership shall be transferred from the original owner to new owner.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Submit documents	Certificate of Ownership	2 minutes	Rodel R. Deza Sicel L. Guerrero
2. Wait for the verification of documents and preparation of Certificate Transfer - Signature of Original Owner and New Owner		10 minutes	
3. Pay necessary Fees	Schedule of Fees: Transfer Fee – P 100.00 Cert. of Transfer – P 10.00	2 minutes	
4. Sign the document and get Approved Certificate of Transfer of Ownership	Official Receipt	12 minutes	
Accomplish Client Feed Back Form and drop at designated drop box in front of the Municipal Hall at the Public Assistance Center			
TOTAL RESPONSE TIME:		26 MINUTES	



G. PAYING OF TRANSFER TAXES AND ISSUANCE OF CERTIFICATION

THE SERVICE:

Transfer Taxes are paid for transactions involving transfer of ownership or real property. The tax should be paid within sixty (60) days from the date of execution of deeds as regards to sale, barter, donation or any mode of transferring; or from the date of decedent's death, in case of transfer by succession.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to Treasury Office for the computation of Transfer Tax	Deed of conveyance Copy of RPT declaration Latest RPT Receipt Official Receipt from BIR	5 minutes	Sicel L. Guerrero
2. Pay the required Transfer Tax and wait for the processing and releasing of the Official Receipt	Transfer Tax – 50 % of 1% of total consideration of fair market value	10 minutes	
TOTAL RESPONSE TIME:		15 MINUTES	

H. PAYMENT AND ISSUANCE OF TAX CLEARANCE

THE SERVICE:

Tax Clearances are being issued to those who paid their current Real Property Taxes or all Real Property Taxes due.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to Treasury Office for the verification of paid Real Property Tax	Latest Real Property Tax Receipt	5 minutes	Any available Staff
2. Pay the required Clearance Fee and the Real Property Tax due if said real property subject		3 minutes	



for clearance is not updated			
3. Wait for the preparation and approval of the Tax Clearance	Updated Real Property Tax Receipt Official Receipt	5 minutes	
TOTAL RESPONSE TIME: 13 MINUTES			

I. COLLECTION OF OTHER FEES AND CHARGES

THE SERVICE:

Some services extended by other offices or departments require payment of minimal fees or charges. The office where the transactions availed issues **CHARGE SLIPS** stating thereat the transaction particulars and the amount to be paid.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to Municipal Treasury Office	Charge Slips	1 minute	Sicel L. Guerrero
2. Pay the required charges/fees and wait for the Official Receipt		3 minutes	
TOTAL RESPONSE TIME: 4 MINUTES			



J. COLLECTION OF POLICE CLEARANCE

THE SERVICE:

Police Clearance is needed for application for business, employment and other related purposes necessary for the client.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to the Office of the Municipal Treasurer	Barangay Clearance Community Tax Certificate (Sedula)	1 minute	MTO STAFF
2. Pay the required fee and wait for the form and official receipt Note: For signature of the Chief of Police	Police Clearance Fee For Local P200.00 For Abroad P 200.00 DST/P 30.00	4 minutes	
TOTAL RESPONSE TIME:		5 MINUTES	

K. CALIBRATION OF WEIGHTS AND MEASURES

THE SERVICE:

The Municipal Ordinance # 2004-2009 required that all scales, weights, balances and measures use for commercial purposes to be calibrated and sealed at the Municipal Treasury Office. The ordinance imposes fees in the calibration and sealing of these measures as well as prescribing for violations.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Present the weighing scale/measures to be calibrated and sealed	Weighing scale/measures	2 minutes	Edes G. Castro
	Testing of Weights	3 minutes	



2. Wait for the Testing of Weights	If ok – sealed If not – for calibration		
3. Pay the required fees	Schedule of Fees a. Sealing b. Sticker c. Calibration	2 minutes	
4. Wait for the weighing scale to be calibrated Note: you will be notified by MTO personnel In-charge when to pick up		1 to 2 days	
5. Get calibrated and sealed weighing scale		3 minutes	
TOTAL RESPONSE TIME: 1 to 2 DAYS and 10 MINUTES			

L. APPLICATION FOR MARKET STALLS

THE SERVICE:

The Lasam Public Market located at Centro 02, Lasam, Cagayan has 3-two storey buildings with built-in stalls and an open-space divided into various sections to wit: fish section, meat section, dry goods section, vegetable section and miscellaneous sections available for occupancy and lease.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to Municipal Treasury Office	Community tax Certificate Business Permit	1 minute	Edes G. Castro
2. Secure Application Form		4 minutes	



3. Fill-up Application Form and submit it to the Office of the Mayor		5 minutes	
4. Wait for the approval of application Note: you will be notified by the Market Supervisor		5 days	
5. Pay the required deposit and sign contract of lease	Deposit: Lower level stalls P 4,000.00 Upper level stalls P 3,000.00	15 minutes	
Accomplish Client Feed Back Form and drop at designated drop box in front of the Municipal Hall at the Public Assistance Center			
TOTAL RESPONSE TIME: 5 DAYS and 25 MINUTES			

M. PAYMENT OF CLAIMS

THE SERVICE:

The Municipal Treasury Office releases checks for the payment of goods and services purchased or acquired by the local government unit.

STEPS/PROCEDURES	REQUIREMENTS	PROCESSING TIME	PERSON INCHARGE
1. Proceed to Municipal Treasury Office	Identification Card TIN	1 minute	Edes G. Castro
2. Wait for the verification of claims and identification		3 minutes	
3. Sign in the Check Registry Logbook		1 minute	



<p>4. Sign the Disbursement Voucher as acknowledgement for the check/payment</p>	<p>Official Receipt</p>	<p>2 minutes</p>	
<p>5. Get the check/payment</p>		<p>1 minute</p>	
<p>Accomplish Client Feed Back Form and drop at designated drop box in front of the Municipal Hall at the Public Assistance Center</p>			
<p style="text-align: center;">TOTAL RESPONSE TIME: 8 MINUTES</p>			