

## 9. Office of the City Treasurer

### 9.1. AVAILMENT OF BUSINESS TAX AND MAYOR'S PERMIT

#### ABOUT THE SERVICE:

All business establishments are required to secure a Business License and Mayor's Permit and pay the corresponding business taxes before the start of operations. The Business License must be renewed from January 1 to 20 every year as mandated in the local tax ordinance unless an extension is issued by the Sangguniang Panlungsod. Penalties are imposed after this period.

Business taxes are assessed and computed for its tax are based on gross sales or gross receipts from the preceding calendar year. For new operators, Capital Investment is used as basis for the computation of tax. Payments may be made annually, semi-annually or quarterly. Quarterly installments are due every 20<sup>th</sup> day of each quarter.

#### CLIENT GROUPS:

Business establishment owners

#### REQUIREMENTS:

- Sworn Declaration
- Community Tax

#### SERVICE SCHEDULE:

Monday to Friday,  
8:00 AM to 5:00 PM

#### TOTAL PROCESSING TIME:

10 minutes (queuing time not included)

#### TOTAL FEES/CHARGES:

##### *Business Taxes*

Schedule of due tax per approved City Tax Code

Mayor's Permit- based on the line of business

Sanitary fee- uniform rate of	P 300.00
Fire Inspection Fee-	10% of regulatory fees
Physical exam (health card)-	P 50.00/ employee
Exercise of Calling-	P 50.00/employee
Tax Clearance-	P 150.00
Business Plate-	P 250.00
Business Sticker-	P 30.00
Garbage Fee-	Depending on the type of Business per area from P 100.00 – P 1,000.00

*For late payments:*

Surcharge: 25% + 2% interest monthly

**PROCESS OF AVAILING THE SERVICE:**

<b>Steps Involve</b>	<b>Action of the Office of the City Treasurer</b>	<b>Transaction Time</b>	<b>Responsible Person</b>
1. Present the approved Sworn Declaration and other requirements	Computes the business tax and other regulatory fees	5 minutes	<p><b>JILL AMABELLE E. LAGUIDAO</b> LTOO I</p> <p><b>MA. LUISA G. NIEVES</b> LTOO III</p>
2. Pay business taxes and other regulatory fees and charges.	Issues official receipt	5 minutes	<p><b>DORY R. DEUNA</b> Revenue Collection Officer III</p> <p><b>CECILIA D. DE VILLENA</b> Revenue Collection Officer III</p> <p><b>MA. ARLENE L. Baniel</b> Revenue Collection Officer III</p> <p><b>EDWIN D. DERI</b> Revenue Collection Officer III</p> <p><b>JANICA MAE L. PARAS</b> Revenue Collection Officer II</p> <p><b>JENNIFER J. ASUNCION</b> Revenue Collection Officer II</p> <p><b>MARILYN L. JARABO</b> Revenue Collection Officer I</p> <p><b>CARLO D. BUSTAMANTE</b> Admin. Asst. II (Clerk IV)</p> <p><b>LILIBETH D. LUSTESTICA</b> Admin. Officer I (Cashier I)</p>

			<b>DYHARA J. MOJARES</b> Ticket Checker
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## 9.2. AVAILMENT OF COMMUNITY TAX CERTIFICATE

### ABOUT THE SERVICE:

A **Community Tax Certificate (CTC)** is proof that an individual is a resident of the city and that his/her salary, business, exercise profession and/or ownership of real properties is subject for the payment of CTC.

A **Corporate Tax Certificate** is an instrument for identification of corporations (juridical entities). Both instrument is subject for payment at the beginning of the year until February 28, after said period a penalty is imposed on the total tax due.

### CLIENT GROUPS:

Individuals, corporations, partnerships, cooperatives, etc

### REQUIREMENTS:

Identification card

### SERVICE SCHEDULE:

Monday to Friday,  
8:00 AM to 5:00PM

### TOTAL PROCESSING TIME:

10 minutes (queuing time not included)

### TOTAL FEES/ CHARGES:

Individual Basic Community Tax - P 5.00  
Additional P1.00 for every P1000.00 arising from income derived from salaries, business, earnings from exercise of profession and income from real property

Basic for Corporate Tax - P 500.00

Add: Income divided by P 5,000.00 multiplied by P 2.00

### PROCESS OF AVAILING THE SERVICE:

Steps Involved	Action of the Office of the City Treasurer	Transaction Time	Responsible Person
1. Present valid ID/ Birth Certificate. Fill-up the personal data slip at the window and submit to Revenue Collector for registration to ETRACS	Receive payment and issues CTC for signature of the client	5 minutes	<b>DORY R. DEUNA</b> Revenue Collection Officer III

			<b>CECILIA D. DE VILLENA</b> Revenue Collection Officer III  <b>MA. ARLENE L. BANIEL</b> Revenue Collection Officer III  <b>EDWIN D. DERI</b> Revenue Collection Officer III  <b>JANICA MAE L. PARAS</b> Revenue Collection Officer II  <b>JENNIFER J. ASUNCION</b> Revenue Collection Officer II  <b>MARILYN L. JARABO</b> Revenue Collection Officer I  <b>CARLO D. BUSTAMANTE</b> Admin. Asst. II (Clerk IV)  <b>LILIBETH D. LUSTESTICA</b> Admin. Officer I (Cashier I)
2. Affix signature and Thumbmark on three (3) copies of the Community Tax Certificate and return the same to Revenue Collector	Revenue Collector affix his/her initial for the City Treasurer and releases the CTC	5 minutes	<b>DORY R. DEUNA</b> Revenue Collection Officer III  <b>CECILIA D. DE VILLENA</b>

			Revenue Collection Officer III
			<b>MA. ARLENE L. BANIEL</b> Revenue Collection Officer III
			<b>EDWIN D. DERI</b> Revenue Collection Officer III
			<b>JANICA MAE L. PARAS</b> Revenue Collection Officer II
			<b>JENNIFER J. ASUNCION</b> Revenue Collection Officer II
			<b>MARILYN L. JARABO</b> Revenue Collection Officer I
			<b>CARLO D. BUSTAMANTE</b> Admin. Asst. II (Clerk IV)
			<b>LILIBETH D. LUSTESTICA</b> Admin. Officer I (Cashier I)

### 9.3. PAYMENT OF REAL PROPERTY TAXES

#### ABOUT THE SERVICE:

Real properties such as land, buildings, machineries are tax mapped, inspected and assessed by the City Assessor's Office as per actual use. The Real property tax payment is accepted at the Office of the City Treasurer, Land Tax Division. Payment can be done annually, semi-annually and quarterly basis. For advance payments property owners can avail of up to 20% discount.

**CLIENT GROUPS:**

Individuals, corporations and other juridical entities

**REQUIREMENTS:**

Latest Real Property Tax Receipt

Order of Payment (RPTOP)

**SERVICE SCHEDULE:**

Monday to Friday,

8:00 AM to 5:00PM

**TOTAL PROCESSING TIME:**

10 minutes (queuing time not included)

**TOTAL FEES/ CHARGES:**

Refer to ETRACS for tax due, delinquencies and other information relative to tax payments

**PROCESS OF AVAILING THE SERVICE:**

Steps Involved	Action of the Office of the City Treasurer	Transaction Time	Responsible Person
1. Present to Revenue Collector tax declaration/latest OR for RPT payment	Research to systems tax declaration number and/or latest OR presented by client and inform his/her tax due	5 minutes	<b>DORY R. DEUNA</b> Revenue Collection Officer III
2. Pay the assessed amount to the revenue collection officer and receive the official receipt together with the previous year's official receipt submitted.	Receives payment, issues OR, affix initial for the City Treasurer. Releases OR to client.	5 minutes	<b>CECILIA D. DE VILLENA</b> Revenue Collection Officer III  <b>MA. ARLENE L. BANIEL</b> Revenue Collection Officer III  <b>EDWIN D. DERI</b> Revenue Collection Officer III  <b>JANICA MAE L. PARAS</b> Revenue Collection Officer II

			<b>JENNIFER J. ASUNCION</b> Revenue Collection Officer II  <b>MARILYN L. JARABO</b> Revenue Collection Officer I  <b>CARLO D. BUSTAMANTE</b> Admin. Asst. II (Clerk IV)  <b>LILIBETH D. LUSTESTICA</b> Admin. Officer I (Cashier I)
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#### **9.4. PAYMENT OF TRANSFER TAX**

##### **ABOUT THE SERVICE:**

Transfer taxes are paid when transfer of ownership is undertaken due to the execution of deed such as sale, donation, transfer by succession or by any other means of transfer. Copies of Real Property tax declaration, Deed of absolute Sale and/or other applicable document confirming transfer are required by the Revenue Collector for the assessment of the transfer tax due for its transfer.

##### **CLIENT GROUPS:**

Individuals and corporations possessing real properties within the City

##### **REQUIREMENTS:**

- Latest Real Property Tax receipt
- Latest Real Property Tax Declaration
- 1 Deed of sale, donation or other applicable transfer document

##### **SERVICE SCHEDULE:**

Monday to Friday  
8:00 AM to 5:00PM

##### **TOTAL PROCESSING TIME:**

10 minutes (queuing time not included)

**TOTAL FEES/ CHARGES:**

Check for document presented – Latest tax declaration via Deed of Absolute Sale or any applicable document providing evidence of transfer for the amount reflected therein whichever is higher.

Transfer Tax- ½ of one percent plus Service Fee of P 50.00

*For Late Payment*

Surcharge -25% in excess of 60 days from the date of notarial service (RA 7160 sec 135)

Add: 2% per mo. But not to exceeding 72% in the excess of 60 days from the date of notarial service

**PROCESS OF AVAILING THE SERVICE**

<b>Steps Involved</b>	<b>Action of the Office of the City Treasurer</b>	<b>Transaction Time</b>	<b>Responsible Person</b>
1. Submit the requirements to revenue collection officer.	Computes the required fees and inform taxpayer due tax.	5 minutes	<b>DORY R. DEUNA</b> Revenue Collection Officer III
2. Pay the transfer and tax clearance.  Receive the official receipt.	Receives payment and issue an official receipt. Affix initial for the City Treasurer and releases to client.	5 minutes	<b>CECILIA D. DE VILLENA</b> Revenue Collection Officer III  <b>MA. ARLENE L. BANIEL</b> Revenue Collection Officer III  <b>EDWIN D. DERI</b> Revenue Collection Officer III  <b>JANICA MAE L. PARAS</b> Revenue Collection Officer II  <b>JENNIFER J. ASUNCION</b> Revenue Collection Officer II



			<b>MARILYN L. JARABO</b> Revenue Collection Officer I  <b>CARLO D. BUSTAMANTE</b> Admin. Asst. II (Clerk IV)  <b>LILIBETH D. LUSTESTICA</b> Admin. Officer I (Cashier I)
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## 9.5. AVAILMENT OF CERTIFICATION AND PAYMENT OF OTHER FEES

### ABOUT THE SERVICE:

Certifications, clearances and other clerical services are being paid at the Office of the City Treasurer. Taxpayers/ client secure order of payment from concerned offices and presents the same to the Revenue Collector or designated Revenue Collector.

### CLIENT GROUPS:

Client/taxpayer

### REQUIREMENTS:

Order of Payment form concerned offices

### SERVICE SCHEDULE:

Monday to Friday,  
8:00 AM to 5:00PM

### TOTAL PROCESSING TIME:

5 minutes (queuing time not included)

### TOTAL FEES/ CHARGES:

Refer to ETRACS for fees, chargers, etc.

### PROCESS OF AVAILING THE SERVICE:

Steps Involved	Action of the Office of the City Treasurer	Transaction Time	Responsible Person
1. Present the order of payment from concerned office to Revenue Collector and pay the corresponding amount	Receives payment. Refer to ETRACS and informs the client of the amount to be paid.	5 minutes	<b>DORY R. DEUNA</b> Revenue Collection Officer III  <b>CECILIA D. DE VILLENA</b> Revenue Collection Officer III

	Receives payment, affix initial for the City Treasurer and issues official receipt		<p><b>MA. ARLENE L. BANIEL</b> Revenue Collection Officer III</p> <p><b>EDWIN D. DERI</b> Revenue Collection Officer III</p> <p><b>JANICA MAE L. PARAS</b> Revenue Collection Officer II</p> <p><b>JENNIFER J. ASUNCION</b> Revenue Collection Officer II</p> <p><b>MARILYN L. JARABO</b> Revenue Collection Officer I</p> <p><b>CARLO D. BUSTAMANTE</b> Admin. Asst. II (Clerk IV)</p> <p><b>LILIBETH D. LUSTESTICA</b> Admin. Officer I (Cashier I)</p>
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## 9.6. AVAILMENT OF ACCOUNTABLE FORMS

### ABOUT THE SERVICE:

Accountable forms used in the collection of income from the barangay government is being secured from the Office of the City Treasurer through an approved purchased documents with check duly signed by the Punong Barangay released to a bonded Barangay Treasurer. He/She is authorized to purchase accountable forms after he/she had turned-over/remitted previous purchase. Barangay Treasurers are deputized by the City Treasurer to collect CTC.

### CLIENT GROUPS:

Barangay Treasurers of the 64 baranagys of Sorsogon City

### REQUIREMENTS:

- Approved purchase documents with check for payment with duly attached Advice
- Liquidation or remittance of previous purchase (issued AF)

- Updated Report of Accountabilities for Accountable Forms (RAAF)

**SERVICE SCHEDULE:**

Monday to Friday,  
8:00 AM to 5:00PM

**TOTAL PROCESSING TIME:**

10 minutes

**TOTAL FEES/ CHARGES:**

Cost of Accountable Forms vary on kind of AF

**PROCESS OF AVAILING THE SERVICE:**

Steps Involved	Action of the Office of the City Treasurer	Transaction Time	Responsible Person
1. Submit Record of Collection and deposit to prove that all accountable forms purchased are issued/remitted.  Present the check with attached duly approved due for purchase.	Receives RCD and other proof of deposit	5 minutes	<b>MARILYN L. JARABO</b> Revenue Collection Officer I
2. Receives the new accountable forms	Releases the accountable forms	5 minutes	<b>MARILYN L. JARABO</b> Revenue Collection Officer I