



OFFICE OF THE MUNICIPAL TREASURER



1 Collection of Real Property Tax

Real property tax (RPT) is a yearly ad valorem tax on real property such as land, buildings, machinery and other improvements not specifically exempted under the law.

Office of Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business			
Who may avail:	Any individual natural or juridical person who owns real property within the Municipality of Sual, their Administrators and authorized representatives.			
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Assessment of Real Property Tax (Notice of Assessment) or Tax Declaration		Assessor's Office		
2. Latest Official Receipt		Taxpayer		
3. Tax bill (if available)		Treasury		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the requirements at the RPT Section Counter (windows 1-3) and wait to be called. *Note: Senior Citizens, PWDs and Pregnant, proceed to the designated courtesy lane/window.	1. Receive the required documents for verification and computation of the tax due.	BASIC- 1% of the Assessed Value SEF- 1% of the Assessed Value Note: Early payment- 20% discounts	5 minutes	• RCC III • Sr. Ad. Asst. II
2. Pay the corresponding amount and wait for the Official Receipt.	2. Receive payment (Payment can be made in cash or check). 2.1 Release Official Receipt.	January-March: 10% discount Delinquent: April-8 % plus 2% every month	5 minutes	• LRCO III
	TOTAL	Amount Varies	10 Minutes per Property	



2 Issuance of Real Property Tax Clearance

Issue clearance upon request of the taxpayer or his/her authorized representative which can be used for legal transactions.

Office of Division:	MTO-Administrative Division			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business			
Who may avail:	Real property owners, their Administrators and authorized representatives.			
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Latest Official Receipt (form 56) of RPT		Taxpayer		
2. Authorization Letter/SPA (for persons other than the owner/payee)		Real Property Owner		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the requirements at window 1-4.	1. Receive the required documents for verification. <i>*Note: if the current Real Property Tax is unpaid, taxpayer is advised to pay first.</i>	PHP 45.00	3 minutes	• RCC III • Sr. Ad. Asst. II • LRCO III
2. Pay the corresponding amount and wait for the Official Receipt.	2. Receive payment		2 minutes	
3. Wait for the issuance of tax clearance.	3. Prepare RPT Tax Clearance for signature of the Municipal Treasurer.		5 minutes	• Admin, Aide II • Admin, Aide I



4. Claim Official Receipt together requested Tax Clearance	4. Release Official Receipt together with the Tax Clearance.		5 minutes	
	TOTAL	PHP 45.00	15 Minutes	

3. Collection of Payment for Franchise and Other Fees on Tricycle Operations (Legalization)

All tricycle operators/drivers who are members of TODA and who are utilizing their units in making money from driving this mode of transportation are required to register and renew their registration yearly at the Municipal Hall. This is also a requirement in the renewal of the registration in the LTO.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		Tricycle Drivers/Operators		
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Copy of OR/CR together with the Driver's License		Tricycle Driver/Operator		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the requirements at window 3 & 4.	1. Receive the required documents for verification.	Renewal: PHP 297.00 New: PHP 377.00	5 minutes	• Cashier I • Sr. Ad. Asst. II • RCC III
2. Pay the corresponding amount then wait to be called.	2. Receive payment.		2 minutes	
3. Claim Official Receipt then proceed to the Mayor's Office	3. Release Official Receipt		3 minutes	
	TOTAL		10 Minutes	



4. Collection of Payment for Registration of Motorized/ Non-Motorized Banca

This is for the purpose of regulating/legalizing the entry of vessels in the assigned area designated for certain and limited use in compliance to the Sual Fisheries Code.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen G2B – Government to Business		
Who may avail:		Motorized Banca Operators		
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
1. Order of Payment			Municipal Agriculture Office	
2. Duly accomplished Application Form			Municipal Agriculture Office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the Order of Payment at window 1, 3 & 4.	1. Receive the required documents for verification.	Renewal: PHP 297.00 New: PHP 377.00	5 minutes	• Cashier I • Sr. Ad. Asst. II • RCC III
2. Pay the corresponding amount then wait to be called.	2. Receive payment.	New: Motorized Banca (10HP – 20HP): PHP 395.00 - (1HP-9HP): PHP 375.00	2 minutes	
3. Wait and receive Official Receipt.	3. Release Official Receipt.	Renewal: Motorized Banca (10HP – 20HP): PHP 295.00 - (1HP-9HP): PHP 275.00 New: Non-Motorized Banca PHP 315.00	3 minutes	



		Renewal: Non-Motorized Banca PHP 215.00		
	TOTAL	PHP 45.00	10 Minutes	

5. Collection of Payment for Berthing/Docking Fee

Amount assessed against a vessel for temporary docking at the port/wharf in Sual.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen G2B – Government to Business		
Who may avail:		Fishing Vessel Owners/Operators		
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
None				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Treasury Office for payment (window 1&4).	1. Verify the records of payment and check if payments are made on time. (monthly)	PHP 5,000 per vessel	5 minutes	• Cashier I • Sr. Ad. Asst. II • RCC III
2. Pay the corresponding amount.	2. Receive payment.		2 minutes	
3. Wait and receive Official Receipt.	3. Release Official Receipt.		3 minutes	
	TOTAL	PHP 5,000.00	10 Minutes	



6. Collection of Payment for Building Permit Fees, Electrical Fees, Annual Inspection Fee and Other Services Offered by the Municipal Engineering Office.

Fees collected for purposes of securing clearances/permit from the Office of the Municipal Engineer when planning to construct building and open electrine lines.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen G2B – Government to Business		
Who may avail:		Home/Building/Business Owners		
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
1. Order of Payment			Engineering Office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Window 3 & 4 and present the order of payment issued by the Engineering Office.	1. Receive the required documents for verification.	Amount Varies. Note: Amount to be paid is indicated in the Order of Payment.	5 minutes	• Cashier I • Sr. Ad. Asst. II • RCC III
2. Pay the corresponding amount of fees as computed.	2. Receive payment.		2 minutes	
3. Wait and receive Official Receipts and then proceed to the Engineering Office.	3. Release Official Receipt.		3 minutes	
	TOTAL		10 Minutes	



7. Collection Of Payment for Certified True Copy, Marriage Related Fee, Birth/Death Related Fee, Certification, Ocular Inspection, Miscellaneous Fee, Regulatory Fee, Fines and Other Charges

Certified True Copy is issued in lieu of the original copy and can be used for legal transaction while Certification is issued to certify the existence of something.

Other fees and charges are collected for updating/recording purposes while the fines are imposed to regulate an act and for the residents to observe and follow certain rules and regulations.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen G2B – Government to Business		
Who may avail:		General Public		
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
1. For Fines/Violation of Traffic Rules and Regulations: Citation Ticket			PNP	
2. Order of Payment			Concerned Offices (Assessor, MPDC, Civil Registrar)	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the Order of Payment/Citation Ticket at Window 3 & 4.	1. Receive Order of Payment/Citation Ticket	CTC: PHP 45.00 Burial Fee: PHP 5.00 Certification: PHP 45.00	5 minutes	• Cashier I • Sr. Ad. Asst. II • RCC III
2. Pay the corresponding amount.	2. Receive payment.	Ocular Inspection: PHP 50.00 Miscellaneous Fee: PHP 80.00	2 minutes	
3. Wait and receive Official Receipts and then proceed to Office Concerned.	3. Release Official Receipt.	Fines and Penalties: Amount varies depending on the violation.	3 minutes	
	TOTAL		10 Minutes	



8. Issuance of Community Tax Certificate or Cedula (Individual and Corporation)

A Community Tax Certificate is a basic document acquired by any individual or citizen at least 18 years of age and above or juridical being for identifying himself and his residence which can be used for legal transaction. Natural and juridical person (Corporation) may secure a CTC.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen G2B – Government to Business		
Who may avail:		General Public (18 years and above) Juridical Entities (Corporation)		
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
1. I.D/Previous Cedula			Taxpayer	
2. For Corporation: a. Assessed value of real property owned b. Gross receipt derived from business			Taxpayer	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Window 4 and present the I.D (individual) and the required documents for Corporation.	1. Receive the documents presented for verification and computation of tax due (Corporation).	Individual: Regular: PHP 20.00 Employed: Monthly salary multiplied by 12 divided by 1000 Note: Individual Community Tax shall in no case exceed PHP 5,000.00.	5 minutes	• Cashier I • Sr. Ad. Asst. II • RCC III
2. Pay the corresponding amount.	2. Receive payment.		2 minutes	
3. Wait and receive Official Receipts	3. Release Official Receipt.	Corporation: Depends on the Assessed Value of the Real Properties owned and its gross sales. Note: Community Tax for Corporation shall in no case	3 minutes	



		exceed PHP 10,000.00. For Corporation with incomplete documents, the maximum assessment of PHP 10,000.00 will be charged.		
	TOTAL		10 Minutes	

9. Branding of Large Cattle

Cattle brand is a mark seared into the animals for the purpose of identifying its owners. The owner is required to register his animal at the barangay before he can request for branding.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		Cattle owners		
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
1. Brand (Owner and Treasury)			Owner Treasury	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Office of the Municipal Treasurer and arrange appointment with the person in charge	1. Arrange schedule of registration and branding.		5 minutes	• RCC III • Cashier I
2. Bring/prepare the cattle to be registered and branded on the date, place and time of schedule.	2. Prepare the materials and documents needed. 2.1. Proceed to the scheduled		1 hour	• Admin Aide I



	place, date and time.			
3. Assist in the branding of large cattle.	3. Affix brand to the skin at the back of the cattle.		5 minutes (per cattle)	
4. Pay the corresponding fee	4. Receive payment and issue receipt			
	TOTAL		1 hour and 10 minutes	

10. Collection of Market Fees/ Payment of Rental

All market sellers are required to pay entrance fees through the use of Cash Tickets on all commodities and merchandise brought to the public market for sale.

Rental fees are paid and collected for the privilege of using real properties owned by the municipality.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		Residents/Market Stall Lessee		
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Commodities/merchandise		Owner		
2. For Lessee, O.R of last payment		Market Stall Lessee		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the commodities/merchandise.	1. Classify the commodities/merchandise and indicate the corresponding amount of entrance fee. 1.1 Verify on the record.	Depends on the volume of the commodities/merchandise. Depends on the amount stated in the Contract.	10 minutes	• Sr. Ad. Asst. II • Cashier 1



1.1 For Market Stall Lessee, present latest receipt.				
2. Pay corresponding fee.	2. Receive Payment		1 hour	
3. Claim Cash Ticket/Receipt	3. Issue receipt.		5 minutes (per cattle)	
	TOTAL		15 minutes	



INTERNAL SERVICES

1. Cash Disbursement

Releasing of cash payments to claimants/payees.

Office of Division:		MTO-Revenue Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C - Government to Citizen G2G – Government to Governments		
Who may avail:		Municipal employees, Casual, Job Order and Day Care Workers and others.		
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Identification Card		Payee/Authorized Representative		
2. Authorization Letter/SPA		Payee/Authorized Representative		
3. Acknowledgment Receipt		Payee/Authorized Representative		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Treasury Office and look for the Disbursing Officer.	1. Ask the payee what is s/he claiming and under what category the payee belongs.	NONE	2 minutes	• Admin Aide II • Admin. Asst. I • Admin Aide I • Admin Aide IV
2. Present the Identification Card/Authorization Letter. 2.1. Sign the Payroll and get the cash payment	2. Receive and verify the documents submitted. 2.1 Release the cash payment.		3 minutes	
	TOTAL		5 minutes	



2. Check Disbursement

Releasing of check payments to claimants/payees.

Office of Division:		MTO-Cash Division		
Classification:		Simple Transaction		
Type of Transaction:		G2C - Government to Citizen G2G – Government to Governments		
Who may avail:		General Public		
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Identification Card		Payee/Authorized Representative		
2. Authorization Letter/SPA		Payee/Authorized Representative		
3. Acknowledgment Receipt		Payee/Authorized Representative		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Treasury Office and look for the Disbursing Officer.	1. Ask the payee what is s/he claiming and under what category the payee belongs.	NONE	2 minutes	• Admin Aide II • Admin. Asst. I • Admin Aide I • Admin Aide IV
2. Present the Identification Card/Authorization Letter.	2. Receive and verify the documents submitted.		3 minutes	
2.1. Affix signature and date at the Disbursement Voucher	2.1 Release the cash payment.			
	TOTAL		5 minutes	



3. Issuance of Certification of Cash Availability in All Financial Documents

Sign certification in the Disbursement Voucher in the fund's availability portion and to other documents.

Office of Division:		MTO		
Classification:		Simple Transaction		
Type of Transaction:		G2C - Government to Citizen G2G – Government to Governments		
Who may avail:		General Public		
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Vouchers with complete supporting documents duly signed by the Municipal Accountant or his/her Authorized Representative.		Municipal Officials and Employees, Suppliers, Dealers and the General Public.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit/forward vouchers with complete supporting documents and duly signed by the Municipal Accountant.	1.Receive the Vouchers.	NONE	2 minutes	• Admin Aide IV • Admin Aide I
2. Let the receiving clerk sign the logbook.	2. Record vouchers in the logbook.		3 minutes	• Municipal Treasurer
3. If personal follow-up, wait and stand-by for a while.	3. Review the vouchers then place in the table of the Municipal Treasurer for signature. 3.1. Affix signature.		5 minutes	
4. Sign in the Logbook for the release of documents.	4. Let the claimant/ receiving clerk sign in the logbook			• Admin Aide I
	TOTAL		5 minutes	



4. Issuance of Accountable Forms to Barangays

Release of Accountable Forms to the Barangays for their Barangay Clearance, Cedula, Certification and other issuances.

Office of Division:		MTO		
Classification:		Simple Transaction		
Type of Transaction:		G2G – Government to Governments		
Who may avail:		Barangay Treasurers of Sual		
CHECKLIST REQUIREMENTS		WHERE TO SECURE		
1. Confirmation of Fidelity Bond		Bureau of Treasury		
1.Requisition and Issue Slip		Barangay Treasurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the requirements at Window 3.	1.Receive and verify the documents presented.	NONE	2 minutes	• RCC III • Sr. Ad. Asst. II
2. Pay the required fee.	Receive payment and issue receipt.		3 minutes	
3. Sign and receive the requested Accountable Forms.	Release and record the issued Accountable forms in the logbook.		5 minutes	
4. Sign in the Logbook for the release of documents.	4. Let the claimant/ receiving clerk sign in the logbook			
	TOTAL		10 minutes	