



City Treasurer's Office

External Services



1. PAYMENT OF ASSESSOR'S ANNOTATION AND CERTIFICATION FEE

The City Treasurer's Office maintains a tax information system where each taxpayer has a record. Tax clearance or certification based on taxpayer's record is issued upon request of the taxpayer. Any person/individual and/or juridical entity that has a real property unit such as land, building and machinery and establishes, operates, conducts or maintains a business within the City can avail of this service.

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2C / G2B / G2G			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Order of Payment		Window ----- 30 & 31		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit order payment	1. Receive, review and verify the order of payment	None	2 minutes	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
2. Pay the corresponding fees and receive the Official Receipt	2. Accept the correct amount of money, print and issue the official receipt.	PHP 50.00/ page	5 minutes	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
TOTAL:		PHP 50.00/ page	7 minutes	

Note: (1) There shall be corresponding amount from every person requesting annotation of certain documents, certified true copy of Tax Declaration and other certifications from the City Assessor's Office, the following fees on a per page basis:

a) <i>Certified True Copy of Tax Declaration</i>	<i>P50.00</i>
b.) <i>Owner's Copy of Tax Declaration</i>	<i>25.00</i>
c.) <i>Property Holdings</i>	<i>50.00/page</i>
d.) <i>No Property</i>	<i>50.00</i>
e.) <i>Certificate of No Improvement (CNI)</i>	<i>50.00</i>
f.) <i>Tax Map (Blue/white print)</i>	<i>100.00/sheet</i> <i>plus P50.00 if certified (reproduction of which will be on the account of the requester)</i>
g.) <i>Tax Map (Computer Generated)</i>	<i>150.00/sheet</i> <i>Plus P50.00 if certified</i>
h.) <i>Annotation</i>	<i>50.00/document</i>
i.) <i>Other Certifications</i>	<i>50.00/document</i>
j.) <i>Verification</i>	<i>10.00/rpu (positive or negative result)</i>
k.) <i>Re-classification Fee</i>	<i>500.00/has/RPU, if the property is less than a hectare, assessment of fee will be a fraction thereof but should not be less than P50.00</i>
l.) <i>Cancellation Fee</i>	<i>300.00/RPU</i>
m.) <i>Inspection Fee (if within reglementary period)</i>	<i>200.00/visit/RPU</i>
n.) <i>Inspection Fee (if beyond reglementary period)</i>	<i>300.00/visit/RPU</i>
o.) <i>Declaration Fee</i>	<i>50.00</i>



2. PAYMENT OF BUSINESS TAX

The City Treasurer's Office under the License and Permit Division is directly responsible for the real business tax payments operating within the territorial jurisdiction of the City of San Fernando, (P).

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	Businessmen			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Business Assessment Slip		Business License and Permit Division (BLPD)		
2. Community Tax Certificate (for presentation upon payment, original or photocopy)		City Treasurer's Office – Windows 5 and 6 / Barangay Hall		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit approved assessment slip and all the necessary documents required	1. Receive, evaluate, and verify approved assessment slip	None	2 minutes	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
2. Wait while the collecting officers encodes the business control number	2. Retrieve the taxpayer information from the BCS	Refer to 2017 Revised Revenue Code & Market Code of the CSFP	1 minute	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
3. Pay the corresponding taxes & fees and receive the Official Receipt and Claim stub	3. Accept the correct amount of money as payment for the issuance of Mayor's Permit. Print the Official Receipt & claim stub	None	2 minutes	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
TOTAL:		Refer to 2017 Revised Revenue Code & Market Code of the CSFP	5 minutes	



3. PAYMENT OF LOCAL CIVIL REGISTRY

The City Treasurer's Office maintains a tax information system where taxpayer upon verification has record marriage, birth, death and other related documents issued upon request of the taxpayer.

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2C / G2B / G2G			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1 .Order of Payment		Window 42		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit order payment, violation ticket, assessment slip	1.Receive, review and verify the order of payment	None	2 minutes	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
2. Pay the corresponding fees and receive the Official Receipt	2. Accept the correct amount of money, print and issue the official receipt.	PHP 50.00/ page	5 minutes	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
TOTAL:		PHP 50.00/ page	7 minutes	



4. PAYMENT OF OTHER BUSINESS CERTIFICATIONS

The City Treasurer's Office maintains a tax information system where each taxpayer has a record of his/her historical payments of taxes due to the City. Business clearance or certification based on taxpayer's record is issued upon request of the taxpayer.

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2C / G2B / G2G			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Order of Payment		Window -----6 to 10		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit order payment	1. Receive, review and verify the order of payment	None	1 minute	Administrative Aide/Local Revenue Collection Officer(License and Permit Division)
2. Pay the corresponding fees and receive the Official Receipt	2. Accept the correct amount of money, print and issue the official receipt	PHP 50.00/ page	2 minutes	Administrative Aide/Local Revenue Collection Officer(License and Permit Division)
TOTAL:		PHP 50.00/ page	3 minutes	

Note: (1) Certificate of No Tax Liability

- a. *Proof of exemption, such as tax declaration for exempt real properties, SEC registration and/or certification from accredited agencies;*

Note: (2) Certificate of Full Payment

- b. *Proof of payment or official receipt, if available;*

Note: (3) Certificate of Business Tax Exemption

- c. *Proof of exemption, Board of Investment (BOI) Certificate, SEC registration and/or certification from accredited agencies ;*

Note: (4) Certificate of Business Tax Payments

- d. *Proof of payment or official receipt, if available.*

- e. *No Business.*

100. Brgy clearance w/no reg. business.



5. PAYMENT OF OTHER MISCELLANEOUS FEE

The City Treasurer's Office under the License and Permit Division is directly responsible for the collections of all other miscellaneous fee.

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2C / G2B / G2G			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Order of Payment		-Regulatory office concerned / BLPD		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit order payment	1. Receive, review and verify the order of payment	None	1 minute	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
2. Pay the corresponding fees and receive the Official Receipt	2. Accept the correct amount of money, print and issue the official receipt.	Refer to 2017 Revised Revenue Code & Market Code of the CSFP	2 minutes	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
TOTAL:		Refer to 2017 Revised Revenue Code & Market Code of the CSFP	3 minutes	



6. PAYMENT OF REAL PROPERTY TAX OR AMILYAR

The City Treasurer's Office under the Real Property Tax Division is directly responsible for the collection real property tax payments within the territorial jurisdiction of the City of San Fernando, (P). Any person/individual and/or juridical entity who own a real property unit such as land, building, machinery and other improvements affixed or attached to the real property shall pay the imposed annual tax.

Office or Division:		City Treasurer's Office-Real Property Tax Division		
Classification:		Simple		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		Citizen/Businessmen/All Government Agencies		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
8. Proof of payment or any available documents		Windows 38, 39, 41, 42		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure number at the information desk	1. Receive, evaluate and verify the application form and documentary requirements.	None	1 minute	<i>Administrative Aide</i> (Real Property Division)
2. Wait while the verification/assessment clerk computes for the tax due	2. Encode all necessary information needed for the computation of taxes on the e-RISE, print and issue the real property tax bill.	None	5 minutes	<i>Administrative Aide</i> (Real Property Division)
3. Pay the corresponding taxes	3. Accept the correct amount of money as payment and endorse the documents to collection officers	$AV \times 1\% \times \text{no. of years} \times 2$ (Basic & SEF)	4 minutes	<i>Local Revenue Collection Officer</i> (CTO)
4. Receive the Official Receipt	4. Issuance of Official Receipt	None	2 minutes	<i>Administrative Aide</i> (Real Property Division)
TOTAL:		$AV \times 1\% \times \text{no. of years} \times 2$ (Basic &	12 minutes	

Note: (1) Presentation of any of the following documents:

- 1. Proof of last payment i.e. previous tax receipts or clearance*
- 2. Tax bill or statement of real property tax delinquency, if applicable*
- 3. Copy of Latest Tax Declaration, if taxpayer has no record on hand.*
- 4. Copy of Transfer of Certificate of Title (TCT), if taxpayer has no record on hand*



7. PAYMENT OF SUPERVISION AND ENFORCEMENT REGULATION FEE

The City Treasurer's Office under the License and Permit Division is directly responsible for the collections supervisions and enforcement regulation fee.

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2C / G2B / G2G			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Traffic Citation Ticket		Public Order and Safety Coordinating Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit traffic citation ticket	1. Receive, review and verify the order of payment	None	4 minutes	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
2. Pay the corresponding fees and receive the Official Receipt. Proceed to POSCO main building	2. Accept the correct amount of money, print and issue the official receipt.	Refer to 2017-34 of Traffic Management Code of City of San Fernando, (P)	2 minutes	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
TOTAL:		Refer to 2017-34 of Traffic Management Code of City of San Fernando, (P)	6 minutes	



8. SECURING COMMUNITY TAX CERTIFICATE – CORPORATION

The City Treasurer's Office under the License and Permit Division is directly responsible for the collection of community tax for juridical entity engaged in or doing business in the Philippines whose principal office is located in the City of San Fernando, (P)

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	Businessmen			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Present application form from the Business and License and Permit Divisions		Windows 5 and 6		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accomplish business application form together with all the necessary documents	1. Receive, review and verify personal data form	None	1 minute	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
2. Wait while the administrative aide and local revenue collection officer computes for the tax due	2. Encode the taxpayer's personal information in the CTC System. Compute tax due and inform the taxpayer	None	1 minute	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
3. Pay the corresponding taxes & receive the community tax certificate	3. Accept the correct amount of money as payment for the issuance of community tax certificate	Basic Tax of P500 plus P2 for every P5,000	1 minute	<i>Local Revenue Collection Officer (City Treasurer's Office)</i>
TOTAL:		Basic Tax of P500 plus P2 for every P5,000	3 minutes	

Note: (1) Presentation of any of the following documents for business:

For declaration of Gross Sales:

- For Non-BIR Registered taxpayers, indicate the Gross Sales/Receipts on the Application Form

- For BIR Registered taxpayers, any of the following:

a. Income Tax Returns of the preceding year (1 photocopy)

b. VAT or Percentage Tax Returns of the preceding year (1 photocopy)

c. Certification of breakdown of sales of each branch (if consolidated ITR) (original)

-For Non-Operation of Business- Affidavit of Non-Operation for the latest taxable period/s (original)

- For Banks- Notarized Joint Statement of Annual Income (signed by a designated Officer of the Head Office and by the Branch Manager) (original)

Other supporting documents:

-PCAB Contractor's License – for contractor, sub-contractors, specialty contractors engaging in the construction agency (if new business on previous year) (1 photocopy)

-BSP Proof of Registration (received application form at the BSP or Certificate of Registration) – for pawnshops, foreign exchange dealers, money changers & remittance agents (if new business on previous year) (1 photocopy)

-Grant of Authorities from Congress/ PAGCOR/ Sangguniang Panlungsod Franchise – for amusement entities



9. SECURING COMMUNITY TAX CERTIFICATE - INDIVIDUAL FOR BUSINESS

The City Treasurer's Office under the License and Permit Division is directly responsible for the collection of community tax on individual persons engaged in business within the territorial jurisdiction of the City of San Fernando, (P).

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Business application form		Window 6		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Accomplish the personal data form	1.Receive, review and verify business application form	None	1 minute	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
2.Wait while the administrative aide and local revenue collection officer computes for the tax due	2.Compute tax due and inform the taxpayer	None	1 minute	<i>Administrative Aide/Local Revenue Collection Officer (License and Permit Division)</i>
3. Pay the corresponding taxes & receive the community tax certificate	3.Accept the correct amount of money as payment for the issuance of community tax certificate	Basic Tax of P5 plus P1 for every P1,000	1 minute	<i>Local Revenue Collection Officer (City Treasurer's Office)</i>
TOTAL:		Basic Tax of P5 plus P1 for every P1,000	3 minutes	

Note: (1) Presentation of any of the following documents for business:

For declaration of Gross Sales:

- For Non-BIR Registered taxpayers, indicate the Gross Sales/Receipts on the Application Form

- For BIR Registered taxpayers, any of the following:

- a. Income Tax Returns of the preceding year (1 photocopy)*
- b. VAT or Percentage Tax Returns of the preceding year (1 photocopy)*
- c. Certification of breakdown of sales of each branch (if consolidated ITR) (original)*

-For Non-Operation of Business- Affidavit of Non-Operation for the latest taxable period/s (original)



10. SECURING COMMUNITY TAX CERTIFICATE - INDIVIDUAL

The City Treasurer's Office under the License and Permit Division is directly responsible for the collection of community tax on individual persons.

Office or Division:	City Treasurer's Office-License and Permit Division			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Personal Data Form		Public Assistance and Complaints Division		
2. Submit the application form		Administrative Aide/Local Revenue Collection Officer (License and Permit Division)		
3. Wait while the verification/assessment clerk computes for the tax due		Window 1		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accomplish the personal data form	1. Receive, review and verify personal data form	None	1 minute	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
2. Wait while the administrative aide and local revenue collection officer computes for the tax due	2. Encode the taxpayer's personal information in the CTC System. Compute tax due and inform the taxpayer	None	1 minute	<i>Administrative Aide/Local Revenue Collection Officer</i> (License and Permit Division)
3. Pay the corresponding taxes & receive the community tax certificate	3. Accept the correct amount of money as payment for the issuance of community tax certificate	Basic Tax of P5 plus P1 for every P1,000	1 minute	<i>Local Revenue Collection Officer</i> (City Treasurer's Office)
TOTAL:		Basic Tax of P5 plus P1 for every P1,000	3 minutes	



11. PAYMENT OF TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

The City Treasurer's Office under the Real Property Tax Division is directly responsible for the collection of tax on transfer of real property ownership on the sale, donation, barter, or on any other mode of transferring ownership or title of real property within the territorial jurisdiction of the City of San Fernando, (P).

Office or Division:		City Treasurer's Office - Real Property Tax Division		
Classification:		Simple		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		Citizen/Businessmen/All Government Agencies		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Present the required documents		Window 38		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the all the necessary documents	1. Receive and evaluate documentary requirements	None	3 minutes	<i>Administrative Aide/Local Revenue Officer</i> (Real Property Division)
2. Wait while the verification/assessment clerk computes for the tax due	2. Compute tax due and inform the taxpayer	None	2 minutes	<i>Administrative Aide/Local Revenue Officer</i> (Real Property Division)
3. Pay the corresponding taxes	2. Accept the correct amount of money as payment and endorse the documents to collection officers	75% of 1% of the Fair Market Value or Consideration whichever is higher	3 minutes	<i>Administrative Aide/Local Revenue Officer</i> (Real Property Division)
4. Receive the Official Receipt	3. Issuance of Official Receipt	None	2 minutes	<i>Administrative Aide/Local Revenue Officer</i> (Real Property Division)
TOTAL:		75% of 1% of the Fair Market Value or Consideration whichever is higher	10 minutes	

Note: (1) Presentation of any of the following documents:

- a. *Original Copy of Deed of Sale/Donation.*
- b. *Photocopy of Deed of Sale/Donation.*
- c. *Latest Tax Declaration;*
- d. *Land Tax Clearance;*
- e. *Certificate of No Improvement, if applicable*