

# **CITY TREASURER'S OFFICE**

## **EXTERNAL SERVICES**

## 1. ASSESSMENT OF REAL PROPERTY TAX

Real Property Tax is an ad valorem tax imposed on all types of Real Properties including Lands, Buildings, Improvements, and Machinery. It is collected every thirty-first (31<sup>st</sup>) of January each year. However, taxpayers can also pay in quarterly installment every March 31, June 30, September 30 and December 31.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	Imus City Real Property Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Latest Real Property Tax Official Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy) <u>or</u> Notice of Delinquency (Original/Photocopy)		Provided by the client City Assessor's Office City Treasurers Office – Land Tax Division		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.1 Get ticket number from the Queue Management System	1. Call next number in Queue Management System	None	2 minutes <i>(if under normal circumstances)</i>	Luisito Ramirez Moises Jordan Jr.
1.2 Wait for your number to be called		None		
2. Present/submit the requirement/s to the assigned counter for initial assessment and verification	2.1 Receive the requirement/s and check for completeness	None	2 minutes <i>(if under normal circumstances)</i>	Mitchie Fae dela Cruz Clark Costa Riva Dolor Alamo Irene Camilon Russel Gloria Josephine Aragon Junen Baja Jonathan Sampot Catherine Castillo Madel Fina Base Medalyn Saulog Ramil Pascual Rizza May Camia Nikki Satsatin
	2.2 Issue Statement of Account if all requirements were given	None		
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>None</b>	<b>4 minutes</b>	

## 2. PAYMENT OF REAL PROPERTY TAX

Real Property Tax is an ad valorem tax imposed on all types of Real Properties including Lands, Buildings, Improvements and Machinery. It is collected every thirty-first (31<sup>st</sup>) of January each year. However, taxpayers can also pay in quarterly installment every March 31, June 30, September 30 and December 31.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	Imus City Real Property Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Statement of Account <u>or</u> Latest Real Property Tax Official Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy) <u>or</u> Notice of Delinquency (Original/Photocopy)		City Treasurers Office – Windows 23 to 25 Provided by the client  City Assessor's Office City Treasurers Office – Land Tax Division		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.1 Get ticket number from the Queue Management System	1. Call next number in Queue Management System	None	2 minutes <i>(if under normal circumstances)</i>	Luisito Ramirez Moises Jordan Jr.
1.2 Wait for your number to be called		None		
2. Pay the assessed/ required fee(s)	2. Receive the payment and Issue O.R.	For Basic & SEF: Property Assessed Value X 2.1% + Penalty (if applicable) + Garbage Fee (if applicable) - Discount (if applicable)	3 minutes <i>(if under normal circumstances)</i>	Irene Camilon Russel Gloria Riva Alamo Jonathan Sampot Josephine Aragon Junen Baja Clark Costa Madel Fina Base Ramil Pascual Jess Frederick Berco Medalyn Saulog Lor Annmae Mendoza Catherine Castillo Nikki Satsatin Rizza May Camia
Fill-out the Client Satisfaction Rating Form				

<b>TOTAL</b>	<b>Based on computation</b>	<b>7 minutes</b>	
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### 3. ISSUANCE OF REAL PROPERTY TAX CLEARANCE

Real Property Clearance is issued to all real property owners certifying that the properties have no outstanding real property tax due.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office
<b>CLASSIFICATION</b>	Simple
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government
<b>WHO MAY AVAIL THE SERVICE</b>	Imus City Real Property Owners
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
<b>If you are the owner</b>	
Latest Real Property Tax Official Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy)	Provided by the client City Assessor's Office
Government Issued Identification Card (1 Original/Photocopy)	BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA
<b>If you are a representative – For Transfer</b>	
Latest Real Property Tax Official Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy)	Provided by the client City Assessor's Office
Special Power of Attorney – If the owner is in the Philippines (1 Original) <u>or</u> Secretary's Certificate <u>or</u> Consulate Issued Special Power of Attorney Red Ribbon/Seal – If the owner is abroad (1 Original)	Person/Company being Represented
Deed of Sale/Contract to Sell/Extra Judicial (1 Photocopy)	Provided by the client
Government Issued Identification Card of Corporate Secretary/ Signatory/Attorney- in-Fact/Owner (1 Photocopy)	BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)	BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA
<b>If you are a representative – For Reference/Record Purposes</b>	
Latest Real Property Tax Official Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy)	Provided by the client City Assessor's Office
Authorization Letter <u>or</u> Special Power of Attorney <u>or</u> Secretary's Certificate <u>or</u> Board Resolution specifying the Authorized Representative (1 Original)	Provided by the client
Government Issued Identification Card of Corporate Secretary/ Signatory/Attorney- in-Fact/Owner (1 Photocopy)	BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA

Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>If you are a representative – For Developers/Service Provider</b>				
Latest Real Property Tax Official Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy)		Provided by the client City Assessor's Office		
Secretary's Certificate (1 Original) <u>or</u> Board Resolution specifying the Authorized Representative (1 Original)		Person/Company being Represented		
Government Issued Identification Card of Corporate Secretary/ Signatory (1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
*For Transfer – present the Deed of Sale/Contract to Sell together with the above specified requirements (1 Photocopy)		Provided by the client		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.1 Get ticket number from the Queue Management System	1. Call next number in Queue Management System	None	2 minutes <i>(if under normal circumstances)</i>	Luisito Ramirez
1.2 Wait for your number to be called		None		
2. Present/submit the requirement/s to the assigned counter for initial assessment and verification	2. Receive the requirement/s and check for completeness	None	2 minutes <i>(if under normal circumstances)</i>	Mitchie Fae dela Cruz Rizza May Camia Nikki Satsatin
3. Pay the assessed/ required fee(s)	3.1 Receive the payment and Issue O.R.  3.2 Release the Tax Clearance	P50.00 + P30.00 (Documentary Stamp Tax)	2 minutes	Mitchie Fae dela Cruz Rizza May Camia Madelfina Base Nikki Satsatin Lor Annemae Mendoza
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Php 80.00</b>	<b>6 minutes</b>	

#### 4. ISSUANCE OF REAL PROPERTY TAX PAYMENT HISTORY

Real Property Tax Payment History is issued to all real property owners providing the payment records of the property.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	Imus City Real Property Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>If you are the owner</b>				
Statement of Account <u>or</u> Latest Real Property Tax Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy)		City Treasurers Office – Windows 23 to 25 Provided by the client City Assessor's Office		
<b>If you are a representative</b>				
Latest Real Property Tax Official Receipt (Original/Photocopy) <u>or</u> Latest Tax Declaration (1 Original/Photocopy)		Provided by the client City Assessor's Office		
Authorization Letter <u>or</u> Special Power of Attorney <u>or</u> Secretary's Certificate <u>or</u> Board Resolution specifying the Authorized Representative (1 Original)		Provided by the client		
Government Issued Identification Card of Corporate Secretary/ Signatory/Attorney-in-Fact/Owner (1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative(1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.1 Get ticket number from the Queue Management System	1. Call next number in Queue Management System	None	2 minutes <i>(if under normal circumstances)</i>	Luisito Ramirez
1.2 Wait for your number to be called		None		
2. Present/submit the requirement/s to the assigned counter for initial assessment and verification	2. Receive the requirement/s and check for completeness	None	2 minutes	Mitchie Fae dela Cruz Clark Costa Riva Dolor Alamo Irene Camilon Josephine Aragon Junen Baja Madel Fina Base

				Medalyn Saulog Jonathan Sampot Catherine Castillo Ramil Pascual Rizza May Camia Lor Annmae Mendoza
3. Pay the assessed/ required fee(s)	3. Receive the payment and Issue O.R.	P50.00 + P30.00 (Documentary Stamp Tax)	3 minutes <i>(if under normal circumstances)</i>	Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat Pee Chee Fauni Mary Ann Franco Alvin Topacio Gilbert de Jesus
4. Present the Official Receipt	4. Release the Tax Payment History	None	2 minutes	Leonida Tapawan
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Php 80.00</b>	<b>9 minutes</b>	

## 5. ASSESSMENT AND PAYMENT OF LOCAL TRANSFER TAX

Local Transfer Tax is imposed on the sale, donation, barter, or any other mode of transferring ownership or title of real property. Payment is due sixty (60) days from the date of execution of the deed or the date of the decedent's death.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government	
<b>WHO MAY AVAIL THE SERVICE</b>	Imus City Real Property Owners	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<b>If you are the buyer/seller</b>		
Deed of Absolute Sale <u>or</u> Deed of Conveyance <u>or</u> Deed of Reconveyance (1 Photocopy) <u>or</u> Deed of Donation (1 Photocopy) <u>or</u> Extrajudicial Settlement of Estate (1 Photocopy) <u>or</u> Certificate of Sale (1 Photocopy) <u>or</u> Court Order		Provided by the client
Certificate Authorizing Registration (CAR) (1 Photocopy) <u>or</u> Withholding Tax Remittance Return and Official Receipt/Deposit Slip (1 Photocopy) and Capital Gains Tax Return and Official Receipt/Deposit Slip (1 Photocopy) and Documentary Stamp Tax Declaration/Return (1 Photocopy)		Bureau of Internal Revenue
Transfer Certificate of Title (1 Photocopy)		Register of Deeds
Tax Declaration (1 Photocopy)		City Assessor's Office
Tax Clearance (1 Photocopy)		City Treasurers Office – Window 23 to 25
Government Issued Identification Card (1 Original/Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA
<b>If you are a representative</b>		
Deed of Absolute Sale <u>or</u> Deed of Conveyance <u>or</u> Deed of Reconveyance (1 Photocopy) <u>or</u> Deed of Donation (1 Photocopy) <u>or</u> Extrajudicial Settlement of Estate (1 Photocopy) <u>or</u> Certificate of Sale (1 Photocopy) <u>or</u>		Provided by the client



Court Order				
Certificate Authorizing Registration (CAR) (1 Photocopy) <u>or</u> Withholding Tax Remittance Return and Official Receipt/Deposit Slip (1 Photocopy) and Capital Gains Tax Return and Official Receipt/Deposit Slip (1 Photocopy) and Documentary Stamp Tax Declaration/Return (1 Photocopy)		Bureau of Internal Revenue		
Transfer Certificate of Title (1 Photocopy)		Register of Deeds		
Tax Declaration (1 Photocopy)		City Assessor's Office		
Tax Clearance (1 Photocopy)		City Treasurers Office – Window 1 to 3		
Secretary's Certificate (1 Original) <u>or</u> Special Power of Attorney (1 Original)		Person/Company being Represented		
Government Issued Identification Card (1 Original/Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present/submit the requirement/s to the assigned counter for initial assessment and verification	1. Receive the requirement/s and check for completeness	None	12 minutes <i>(if under normal circumstances)</i>	Jess Frederick Berco Cynthia Hernandez Madel Fina Base
2. Pay the assessed/ required fee(s)	2. Receive the payment and Issue O.R.	75% of 1% (.0075) of acquisition cost/fair market value/zonal value whichever is higher	3 minutes <i>(if under normal circumstances)</i>	Jess Frederick Berco Cynthia Hernandez Madel Fina Base
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>15 minutes</b>	

## 6. ISSUANCE OF LOCAL TRANSFER TAX CERTIFICATE

Local Transfer Tax Certificate is issued to all real property owners certifying the transfer tax payment of the property.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	Imus City Real Property Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>If you are the owner</b>				
Latest Tax Declaration (1 Photocopy)		City Assessor's Office		
Transfer Certificate of Title (1 Photocopy)		Registry of Deeds		
Government Issued Identification Card (1 Original/Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>If you are a representative</b>				
Latest Tax Declaration (1 Photocopy)		City Assessor's Office		
Transfer Certificate of Title (1 Photocopy)		Registry of Deeds		
Secretary's Certificate (1 Original) or Special Power of Attorney (1 Original)		Person/Company being Represented		
Government Issued Identification Card of Corporate Secretary/ Signatory/Attorney-in-Fact/Owner (1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present/submit the requirement/s for initial assessment and verification	1. Receive the requirement/s and check for completeness	None	2 minutes	Jess Frederick Berco Cynthia Hernandez Madel Fina Base
2. Pay the assessed/ required fee(s)	2. Receive the payment and Issue O.R.	P50.00 + P30.00 (Documentary Stamp Tax)	3 minutes <i>(if under normal circumstances)</i>	Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat Pee Chee Fauni Mary Ann Franco Alvin Topacio Gilbert de Jesus
3. Present O.R. and claim the Certification	3. Release the Certificate	None	5 minutes	Jess Frederick Berco Cynthia Hernandez

Fill-out the Client Satisfaction Rating Form

**TOTAL****Php 80.00****10 minutes****7. ISSUANCE OF COMMUNITY TAX CERTIFICATE**

Community Tax Certificate is imposed on all the inhabitants of the city who are eighteen years old and above, as well as juridical persons doing business in the city or whose office or establishment is located in the city. It shall accrue on the first (1<sup>st</sup>) day of January each year and shall be paid not later than the last day of February of each year.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office		
<b>CLASSIFICATION</b>	Simple		
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government		
<b>WHO MAY AVAIL THE SERVICE</b>	Residents of City of Imus (must be eighteen years old and above) Residents and non-residents engaged in business or occupation in the City of Imus Real Property owner in City of Imus Individuals who are required to file an income tax return		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
<b>If you are the applicant</b>			
Latest community tax certificate (Original/Photocopy) <u>or</u> Government Issued Identification Card of the Applicant (Original) <u>or</u>		Provided by the client BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA	
<b>If you are a representative</b>			
Latest community tax certificate (Original/Photocopy) <u>or</u> Government Issued Identification Card of the Applicant (Original/Photocopy)		Provided by the client BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA	
Special Power of Attorney (1 Original)		Person being Represented	
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA	
<b>For BIR Filing</b>			
Latest community tax certificate (Original/Photocopy) <u>or</u> Government Issued Identification Card of the Applicant (Original)		Provided by the client BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA	
Certificate of Compensation Payment – BIR Form 2316 (1 Original/Photocopy)		Client's Employer	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present/submit the requirement/s to the assigned counter for initial assessment and verification	1. Receive the requirement/s and check for completeness	None	2 minutes <i>(if under normal circumstances)</i>	Lea Ilagan Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat Pee Chee Fauni Mary Ann Franco Alvin Topacio Gilbert de Jesus
2. Pay the assessed/ required fee(s)	2. Receive the payment and Issue O.R.	For Individual: P5.00 + (P1.00 for every P1,000.00 of income/property)  For Corporation: P500.00 + (P2.00 for every P5,000.00 of income/property)	3 minutes <i>(if under normal circumstances)</i>	Lea Ilagan Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat Pee Chee Fauni Mary Ann Franco Alvin Topacio Gilbert de Jesus
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>5 minutes</b>	

## 8. PAYMENT OF PROFESSIONAL TAX

Professional Tax is imposed on each person engaged in the exercise or practice of his profession requiring government examination. Payment is due on or before the thirty-first (31<sup>st</sup>) of January each year.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	Licensed Professionals			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Previous Professional Tax Official Receipt (Original/Photocopy) <u>or</u> Professional Regulation Commission License (Original/Photocopy)		Provided by the client Professional Regulation Commission		
<b>For Lawyers</b>				
Integrated Bar of the Philippines Identification Card/Roll Number (Original/Photocopy)		Integrated Bar of the Philippines		
<b>For insurance agents</b>				
Insurance Company Identification Card/Certification		Philippine Regulation Commission/Insurance Commission		
Tax Identification Number		Bureau of Internal Revenue		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present/submit the requirement/s to the assigned counter for initial assessment and verification	1. Receive the requirement/s and check for completeness	None	5 minutes <i>(if under normal circumstances)</i>	Jess Frederick Berco Cynthia Hernandez Madel Fina Base
2. Pay the assessed/ required fee(s)	2. Receive the payment and Issue O.R.	P300.00 + Penalty (if applicable)	3 minutes <i>(if under normal circumstances)</i>	Jess Frederick Berco Cynthia Hernandez Madel Fina Base
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>8 minutes</b>	

## 9. BUSINESS RETIREMENT ASSESSMENT AND ISSUANCE OF BUSINESS CLOSURE CERTIFICATE

A business subject to tax, upon closure/cessation of operation, shall inform LGU for the assessment of any tax due to be paid before its full termination. Business Closure Certificate is issued to all business tax owners certifying that the business filed for business retirement.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	All Business Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>For Sole/Single Proprietorship</b>				
Completely Filled-out and Notarized Application Form		City Treasurers Office – Business Tax Division		
Latest Original Business Permit (Original)		Provided by the client		
Latest Official Receipt (1 Photocopy) <u>or</u> Certificate of Last Payment – If the receipt is not available (Original)		Provided by the client Business Permit and License Office		
Latest Community Tax Certificate (Original/Photocopy)		Provided by the client		
Audited Financial Statement/Income Tax Return (1 Photocopy)		Bureau of Internal Revenue		
Certificate of Gross Sales – If ITR/FS is consolidated (1 Original)		Company/Business Accountant		
<b>For Partnership/Corporation</b>				
Completely Filled-out and Notarized Application Form		City Treasurers Office – Business Tax Division		
Latest Original Business Permit (Original)		Provided by the client		
Latest Official Receipt (1 Photocopy) <u>or</u> Certificate of Last Payment – If the receipt is not available (Original)		Provided by the client Business Permit and License Office		
Latest Community Tax Certificate (Original/Photocopy)		Provided by the client		
Audited Financial Statement/Income Tax Return (1 Photocopy)		Bureau of Internal Revenue		
Certificate of Gross Sales – If ITR/FS is consolidated (1 Original)		Company/Business Accountant		
Secretary's Certificate (1 Original) <u>or</u> Board Resolution (1 Original) specifying the Date of Closure and Authorized Representative		Person being Represented		
Government Issued Identification Card of Corporate Secretary/ Signatory (1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative (1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present/submit the requirement/s for initial assessment and verification	1.1 Receive the requirement/s and check for completeness	None	5 minutes <i>(if under normal circumstances)</i>	Bryan Ordoñez Karl Erick Sapida Patrick George Mercene Dennis Gaurino

	1.2 Issue Order of Payment	None		Elvie Candalla Jean Mari Aveno
2. Pay the assessed/ required fee(s)	2. Receive the payment and Issue O.R.	Based on table below + penalty (if applicable) + P50.00 + P30 (Documentary Stamp Tax)	3 minutes <i>(if under normal circumstances)</i>	Lea Ilagan Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat Mary Ann Franco Alvin Topacio Gilbert de Jesus
3.1 Present O.R.  3.2 Claim the Certification	3.1 Verify O.R.  3.2 Prepare and Release the Business Closure Certificate	None	5 minutes <i>(if under normal circumstances)</i>	Bryan Ordoñez Karl Erick Sapida Patrick George Mercene Dennis Gaurino Elvie Candalla Jean Mari Aveno
4. Submit 1 Photocopy of Certification	4. Receive the Certification	None	2 minutes	Administrative Assistant V Business Permit and License Office
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>15 minutes</b>	

(a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<b>Amount of Gross Sales/Receipts for the Preceding Calendar Year</b>	<b>Tax Per Annum</b>
50,000.00 or more but less than 75,000.00	1,742.00
75,000.00 or more but less than 100,000.00	2,178.00
100,000.00 or more but less than 150,000.00	2,904.00
150,000.00 or more but less than 200,000.00	3,630.00
200,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	10,560.00
750,000.00 or more but less than 1,000,000.00	13,200.00
1,000,000.00 or more but less than 2,000,000.00	18,150.00
2,000,000.00 or more but less than 3,000,000.00	22,143.00
3,000,000.00 or more but less than 4,000,000.00	26,136.00
4,000,000.00 or more but less than 5,000,000.00	30,492.00
5,000,000.00 or more but less than 6,500,000.00	32,175.00
6,500,000.00 or more	P32,175.00 plus 49.5% of 1% over P6.5million

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section.



(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1,000,000.00	11,616.00
1,000,000.00 or more but less than 2,000,000.00	13,200.00
2,000,000.00 or more	P13,200.00 plus 66% of 1% over P2.0 million

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations.

- (c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) the Ordinance;
1. Rice and Corn;
  2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
  3. Cooking oil and cooking gas;
  4. Laundry soap, detergents, and medicine;
  5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
  6. Poultry feeds and other animal feeds;
  7. School supplies; and
  8. Cement

(d) On exporters of all articles of commerce of whatever kind or nature not mentioned under subsection (c), in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
Less than 100,000.00	871.00
100,000.00 or more but less than 150,000.00	1,221.00
150,000.00 or more but less than 200,000.00	1,580.00
200,000.00 or more but less than 300,000.00	2,178.00
300,000.00 or more but less than 500,000.00	2,904.00
500,000.00 or more but less than 750,000.00	4,345.00
750,000.00 or more but less than 1,000,000.00	5,749.70
1,000,000.00 or more but less than 2,000,000.00	6,534.00
2,000,000.00 or more	P6,534.00 plus 32.45% of 1% over P2.0 million

(e) On contractors and other independent contractors in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided that in no case shall the tax on gross receipts of P2,000,000.00 or more be less than P15,1800.00

(f) On banks and other financial institutions, at the rate of seven five percent of one percent (75% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) On operators of theaters and cinema houses, video-movie houses utilizing laser disc players, projectors and of similar apparatus, and other entertainment sites on the internet and other show houses which are open to public for a fee:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,560.00
75,000.00 or more but less than 100,000.00	2,335.00
100,000.00 or more but less than 150,000.00	3,269.00
150,000.00 or more but less than 200,000.00	4,295.00
200,000.00 or more but less than 250,000.00	5,493.00
250,000.00 or more but less than 300,000.00	7,296.00
300,000.00 or more but less than 400,000.00	9,837.00
400,000.00 or more but less than 500,000.00	10,175.00
500,000.00 or more but less than 750,000.00	11,275.00
750,000.00 or more but less than 1,000,000.00	12,650.00
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	P13,915.00 plus 66% of 1% over P2.0 million

(h) On lessors of real estate including apartments and boarding houses:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 60,000.00	1,210.00
60,000.00 or more but less than 70,000.00	1,548.00
70,000.00 or more but less than 80,000.00	1,839.00
80,000.00 or more but less than 90,000.00	2,153.00
90,000.00 or more but less than 100,000.00	2,468.00
100,000.00 or more but less than 150,000.00	3,061.00
150,000.00 or more but less than 200,000.00	4,138.00
200,000.00 or more but less than 300,000.00	5,517.00
300,000.00 or more but less than 500,000.00	8,167.00
500,000.00 or more but less than 750,000.00	13,722.00
750,000.00 or more but less than 1,000,000.00	19,882.00
1,000,000.00 or more but less than 2,000,000.00	21,780.00
2,000,000.00 or more	P21,780.00 plus 66% of 1% over P2.0 million

(i) On the businesses hereunder enumerated:

1. Commission agents;
2. Lessors, dealers, brokers of real estate;
3. On travel agencies and travel agents;
4. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
5. Subdivision owners/developers, Private Cemeteries and Memorial Parks owners/developers;
6. Privately-owned markets;
7. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
8. Operators of Cable Network System;
9. General consultancy services;
10. Warehouses;
11. On line businesses that offers services;
12. All other similar activities consisting essentially of the sales of services for a fee

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P15,180.

(j) On retailers with gross sales or receipts for the preceding year in the amount of:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1,000,000.00	11,616.00
1,000,000.00 or more but less than 100,000,000.00	P11,616.00 plus 66% of 1% over P1.0 million but less than P100 million
100,000,000.00 or more but less than 500,000,000.00	P665,016.00 plus 1.10% over P100 million but less than P500 million
500,000,000.00 or more	P5,065,016.00 plus 82.5% of 1% over P500 million

(k) On retailers classified as sari-sari store with gross sales or receipts for the preceding year in the amount of:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,950.00
300,000.00 or more but less than 500,000.00	4,924.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	P10,560.00 plus 60% of 1% over P1.0 million

- (l) On Authorized Franchise Car Dealers engaged in business of selling brand new vehicles and genuine parts pursuant to a valid and existing Franchise Agreement with legitimate manufacturers and distributors shall be taxed at the rate of 50% of 1% of gross receipts up to P 2,000,000.00 and 45% of 1% of gross receipts in excess of P 2,000,000.00.
- (m) On restaurants and other eating establishments such as, but not limited to cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountains, food caterers, fast food centers and snack counters shall be taxed at the rate of 1.75% of the gross receipts of the preceding calendar year.
- (n) On operators engaged in amusement devices and computer shop shall be taxed at the rate of Two Hundred Pesos (P200.00) per amusement device.
- (o) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Sixty Six Pesos (P66.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers' tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (p) On any business, not otherwise specified in the preceding paragraphs, which the Sanggunian concerned may deem proper to tax: Provided, That on any business subject to the excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

## 10. PAYMENT OF CONTRACTORS TAX

Contractors Tax is a business tax imposed on contractors and other independent contractors such as, but not limited to, general engineering, general building, and specialty contractors.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	All Business Owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Application for Building Permit (1 Photocopy)		Office of the Building Official		
Duly Signed Transmittal (1 Original/1 Photocopy)		Office of the Building Official		
Duly Certified Bill of Materials with PRC & PTR License of the Architect or Engineer (1 Photocopy)		Provided by client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present/submit the requirement/s for initial assessment and verification	1.1 Receive the requirement/s and check for completeness	None	4 minutes <i>(if under normal circumstances)</i>	Bryan Ordoñez Karl Erick Sapida Patrick George Mercene Dennis Gaurino Elvie Candalla
	1.2 Issue Statement of Account	None		
2. Pay the assessed/required fee(s)	2. Receive the payment and Issue O.R.	Based on the table below	3 minutes <i>(if under normal circumstances)</i>	Lea Ilagan Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat
3. Submit 1 Photocopy of Official Receipt	3. Receive the Photocopy of Official Receipt	None	1 minute	Bryan Ordoñez Karl Erick Sapida Patrick George Mercene Dennis Gaurino Elvie Candalla
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>8 minutes</b>	



Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
Less than 5,000.00	32.75
5,000.00 or more but less than 10,000.00	73.65
10,000.00 or more but less than 15,000.00	125.45
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding fifty percent (55%) of one percent (1%)

### 11. PAYMENT OF VARIOUS LOCAL TAXES, FEES, AND REGULATORY CHARGES

Payment of various local taxes, fees, and regulatory charges payable to City Government of Imus.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Order of Payment <u>or</u> Statement of Account <u>or</u> Assessment of Taxes and Fees		Respective Imus City Department/Offices		
Government Issued Identification Card		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present/submit the requirement/s to the assigned counter for initial assessment and verification	1. Receive the requirement/s and check for completeness	None	2 minutes <i>(if under normal circumstances)</i>	Lea Ilagan Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat Pee Chee Fauni Mary Ann Franco Alvin Topacio Gilbert de Jesus
2. Pay the assessed/required fee(s)	2. Receive the payment and Issue O.R.	Based on the table below	3 minutes <i>(if under normal circumstances)</i>	Lea Ilagan Marietta Esguerra Evelyn Miranda Gillianne Villafuerte Charmaine Joy Saringayat Pee Chee Fauni Mary Ann Franco Alvin Topacio Gilbert de Jesus
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>5 minutes</b>	

<b>NATURE OF TAX / FEE</b>	<b>AMOUNT CHARGED</b>
Amusement Tax	as assessed by BPLO
Anti-Rabies Fee	Php 100.00
Business Tax	as assessed by BPLO and City Treasurer
Building Fee	as assessed by City Building Office
Burial Fee	as assessed by BPLO
Business Delinquency Fee	as assessed by Permits and Licensing Office and City Treasurer
Business Retirement Tax	as assessed by the City Treasurer
Cemetery Fee	as assessed by BPLO
Civil Registrar Fee	as assessed by City Civil Registrar
Engineering and Electrical Fees	as assessed by City Engineer's Office
Facilities Fee	as assessed by City Administrator's Office
Franchise Renewal	as assessed by Tricycle Regulatory Unit
Health Fee	Php 100.00 + Php 30.00 Documentary Stamp Tax

<b>NATURE OF TAX / FEE</b>	<b>AMOUNT CHARGED</b>
Local Franchise Tax	50% of 1% of Gross Sales
Mayor's Clearance	Php 50.00
No-Plastic Ordinance Fee	as assessed by CENRO
Other City Fees	as assessed by offices concerned
Pedicycle Registration	as assessed by Tricycle Regulatory Unit
Permit to Construct	Php 250.00
Personnel Certification	Php 50.00
Special Permit Fee	Php 785.00
Traffic Violation Fee	as assessed by CTMO / Violation Ticket
Tricycle Registration	as assessed by Tricycle Regulatory Unit
Working Permit Fee	as assessed by PESO
Zoning Fee	as assessed by City Planning & Development Office
Others	Refer to Order of Payment/Statement of Account

## 12. CHECK RELEASE OF FINANCIAL ASSISTANCE, CITY UTILITY EXPENDITURES, EMPLOYEE BENEFITS, AND OTHER CLAIMS

Release of checks for financial assistance, utility expenditures, employee benefits, and other claims.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Official Receipt – If the claim is financial assistance/scholarship/contractors/service providers/creditors (Original)		Provided by client		
Authorization Letter <u>or</u> Special Power of Attorney <u>or</u> Secretary Certificate <u>or</u> Board Resolution specifying the Authorized Representative (1 Original)		Person being Represented		
Government Issued Identification Card of Corporate Secretary/ Signatory/Attorney-in-Fact/Creditor (1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present/submit the requirement/s for initial assessment and verification	1. Receive the requirement/s and check for completeness	None	2 minutes <i>(if under normal circumstances)</i>	Luisa Tan Val Abad Pee Chee Fauni Kenneth Figueroa
2.1. Receive the check 2.2. Sign the disbursement and check voucher/s	2. Release the check	None	4 minutes <i>(if under normal circumstances)</i>	Luisa Tan Val Abad Pee Chee Fauni Kenneth Figueroa
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>None</b>	<b>6 minutes</b>	

### 13. RELEASE OF SENIOR CITIZEN SUBSIDY

All registered senior citizens of the City of Imus are entitled to receive senior citizen subsidy semi-annually.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen			
<b>WHO MAY AVAIL THE SERVICE</b>	All Senior Citizens of the City of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>If you are the recipient</b>				
Government Issued Identification Card (1 Original/1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>If you are a representative</b>				
OSCA Authorization Letter (1 Original)		Senior Citizen President of the Barangay		
Government Issued Identification Card of the recipient (1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present/submit the requirement/s for initial assessment and verification	1. Receive the requirement/s and check for completeness	None	5 minutes <i>(if under normal circumstances)</i>	Gencil Ramos
2. Receive the pay envelope	2. Release the pay envelope	None	2 minutes	Luisa Tan Annaliza Racasa
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>None</b>	<b>7 minutes</b>	

#### 14. DISBURSEMENT AND ISSUANCE OF CHECKS

Preparation and check issuance for all creditors of City Government of Imus and recipients of financial assistance/honorarium/allowances etc.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Complex			
<b>TYPE OF TRANSACTION</b>	G2C - Government to Citizen, G2B – Government to Business, G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	All creditors of City Government of Imus and recipients of financial assistance/honorarium/allowances etc.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Approved Disbursement Voucher and all supporting documents in Accounting Checklist		From requesting department/agency		
Additional Requirements:				
<b>Financial Assistance</b>				
Official Receipt		provided by client		
<b>Employee Benefit</b>				
Photocopy of Identification Card		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
<b>Supplier</b>				
Authorization Letter or Special Power of Attorney		Person being Represented		
Government Issued Identification Card of the owner (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Government Issued Identification Card of the Representative (1 Original and 1 Photocopy)		BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG, LTO, PhilHealth, Comelec, PRC, IBP, MARINA, OSCA		
Official Receipt (Suppliers Tax)		City Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit approved Disbursement Voucher and supporting documents	1.1 Receive the requirement/s and check for completeness	None	5 minutes	Ruby Protacio
	1.2 Encode details of the disbursement voucher in Voucher Monitoring File	None	2 minutes	
	1.3 Route for City Treasurer's Approval	None	4 hours	
	1.4 Prepare Check	None	1 hour	

	1.5 Encode Check Details in Check Monitoring File	None		
	1.6 Prepare Accountant's Advice	None	10 minutes	
	1.7 Accountant's Advice (Accounting)	None		
	1.8 Encode SRE	None	4 hours	
	1.9 Route Check for Signature	None	1 day	
2.1 Submit additional requirement	2.1 Check and verify additional requirements	None		
2.2 Receive check	2.2 Issue Check			
<b>TOTAL</b>		<b>None</b>	<b>2 days</b>	

NOTE: This is on a normal circumstance.

# **CITY TREASURER'S OFFICE**

## **INTERNAL SERVICES**



## 1. ISSUANCE OF ACCOUNTABLE FORMS

Issuance of Accountable forms to all bonded collectors and barangay captains/treasurers of the City Government of Imus.

<b>OFFICE OR DIVISION</b>	City Treasurer's Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2G – Government to Government			
<b>WHO MAY AVAIL THE SERVICE</b>	All bonded collectors and barangay captains/treasurers of the City Government of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>For Barangay Captains/Treasurers</b>				
Bond Confirmation (1 Photocopy)		Bureau of Treasury		
Oath (1 Photocopy)		Department of the Interior and Local Government		
Certificate of Appointment (1 Photocopy)		Barangay Captain		
Official Receipt (Proof of Purchase of Accountable Form 51)		City Treasurers Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Pay for Official Receipt	1. Receive the payment and Issue O.R.	P300.00 / booklet	3 minutes <i>(if under normal circumstances)</i>	Cristina Calvelo
2. Present/submit the requirement/s for initial assessment and verification	2.1 Receive the requirement/s and check for completeness	None	5 minutes <i>(if under normal circumstances)</i>	Cristina Calvelo
	2.2 Prepare Requisition and Issue Voucher	None		
	2.3 Prepare Acknowledgement Receipt	None		
3. Receive the Accountable Forms	3. Issue Accountable Forms	None	2 minutes	Cristina Calvelo
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Php 300.00/booklet</b>	<b>10 minutes</b>	

## FEEDBACK AND REDRESS MECHANISM

❖ Please let us know how we have served you by accomplishing our Feedback Form and drop it in the suggestion box provided and in the concierge area.

**You can reach us at:** (insert contact number and email)

**Contact Person:** **Manuel Reynold dela Fuente**  
City Treasurer

**Location:** The **City Treasurer's Office** is located at the Ground Level of the City of Imus Government Center,  
Malagasang I-G, City of Imus, Cavite

**Office Hours:** **8:00 A.M. to 5:00 P.M. Mondays to Fridays (No Noon Break)**