



# **Office of the City Treasurer**

*External and Internal Services*



## **MANDATE**

The Office of the City Treasurer serves as the productive branch of the City Government of Cotabato which is primarily responsible in resource generation, custody and proper management of funds, maintaining and operating the tax information system, and providing policymakers with vital information on matters relating to public finance. Aside from addressing the LGU's financial commitments, the City Treasury Office also acts as the custodian and distributor of election paraphernalia, including the safekeeping of ballot boxes during election period.

## **VISION**

The Office of the City Treasurer is an efficient progressive organization for fiscal administration particularly in the collection, custody and disbursement of funds with responsible, honest and competent personnel to support the local government achieves its financial goals and objectives.

## **MISSION**

To provide fast and systematic services to the paying public in order to achieve goals and aspirations of becoming self-reliant through reliable and efficient tax collection system.

## **SERVICE PLEDGE**

*WE, THE OFFICER AND STAFF OF TREASURY DEPARTMENT PLEDGE AND COMMIT TO DELIVER THE FOLLOWING SERVICES TO WIT:*

**Advice** the City Mayor, the Sangguniang Panlungsod and other local government and national officials regarding disposition of local government funds;

**Retain** and update tax information system of the city;

**Inspect** private commercial and industrial establishments in the city in relation to implementation of tax ordinance re-tax enforcement;

**Secure** custody and exercise proper management of the funds of the city;

**Ensure** active collection of all local taxes and fees due the city government;

**Supervise** the disbursement of all local government funds and such other funds the custody of which may be entrusted to him by law or other competent authority;



## DEFINITION OF TERMS

**Business establishments** are entities required to pay business taxes and other regulatory fees. Business permits must be renewed every year and penalties are imposed on business establishments that fail to renew during the prescribed period.

**Business Tax** is the tax that businesses must pay as a normal part of business operations. Whether you are a sole proprietor, partner, part of a limited liability company, or a corporation, your business is responsible for adhering to tax regulations.

**Certification of Last Payment** is the certification required in renewal of business license; Certification of No Business for the residents of Mandaue City requesting for SSS claims, and other purposes; Certification of Retirement of Business is required by BIR for closing of business tax and for verification purposes.

**Certificate of real property tax payments** is a certificate required in various transactions (e.g. transfer of property ownership, loan, or mortgage) to prove that taxes have been paid and updated.

**Community Tax Certificate (CTC) or A Cedula** is a document issued by the Philippine government to individuals and corporations upon payment of the community tax. It is also used when conducting transactions in various offices and agencies of the government.

**Delinquent taxes** refer to any unpaid taxes. Tax delinquency occurs as soon as you miss the deadline to file a tax return or pay the taxes due. Any type of tax can become delinquent. Once taxes are late, the taxing authority generally starts adding on interest and penalties.

**Occupational or Mayor's Permit** is a permit required for workers or employees, whether temporary or permanent, working within the jurisdiction of the City.

**Professional Tax Return** is the proof that a professional is practicing the profession for the specific year. Persons engaged in the practice of profession is levied a annual professional tax, except those exclusively employed in the government.

**Real Property Tax** are taxes paid by owners of land, buildings, and machineries which is percentage of their property's taxable value. Taxpayers who pay late or skip payments are subjected to surcharge and interest. Taxes may be paid in an annual or quarterly basis.

**Tax Credit** is a financial benefit provided by the government. It is an amount of money that reduces the dollar amount of taxes owed. Refundable tax credits provide a refund of the amount of the credit that still exists after reducing taxes owed to zero. Nonrefundable tax credits allow for no such refund.

**Transfer Tax** is a tax on the passing of title to property from one person (or entity) to another. The tax should be paid within 60 days from the date of execution of deed as regards to sale, barter, donation or any mode of transferring ownerships; or from the date of descendant's death, in case of transfer of succession.



**ADMINISTRATIVE DIVISION**

***ISSUANCE OF OCCUPATIONAL OR MAYOR’S PERMIT***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OFFICE OF THE CITY TREASURER – Administrative Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
✓ Official Receipt of Payment		✓ Business Permit and Licensing Office		
✓ Valid ID		✓ Concerned individual/client		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client pays the required fee to the Business License and Fees Collection Division.	1.1 Officer receives payment and issues Official Receipt	P150.00	5 minutes	Local Revenue Collection Officer I
2. Client presents the Official Receipt to the Officer for encoding and recording.	2.1 Officer releases the Occupational Permit to the Client.	None	5 minutes	Administrative Aide IV
	TOTAL	None	10 minutes	

***RECEIVING OF CORRESPONDENCES***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OFFICE OF THE CITY TREASURER – Administrative Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public G2G – Government to Govt. employee or agency G2B – Government to Business group			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
✓ Original and Duplicate copy of: -Letter of Request (when requiring certain information, permission, favor, service or others		✓ Personal Letter ✓ From the Company Involved ✓ From the Government Agency/Office		



<p>-Letter of Protest (when intended to convey and record discontent about billing and payment)</p> <p>-Letter of Complaint (when there is a need for action to resolve a complaint)</p> <p>-Memoranda/Circular/Guidelines for information that need to be disseminated</p>				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the original and duplicate copy for the acknowledgment receipt	1.1 Receive the Letter by acknowledging the letter received and indicating the name, signature, time and date of receipt	None	1 minute	Administrative Aide IV
2. Acknowledge the accepted duplicate copy of letter and set aside for the return of letter sender.	2.1 Return the duplicate copy of the letter with a contact number and a return date	None	1 minute	Administrative Aide IV
	2.2 Record the letter received in the logbook	None	1 minute	Administrative Aide IV
	2.3 Give the letter to the City Treasurer for information	None	1 minute	Administrative Aide IV
	2.4 Review the content and identify the office/person involved and who should respond to the request of the letter	None	10 minutes	City Treasurer
	2.5 Take the letter to the responsible division or person for corresponding action	None	3 minutes	Administrative Aide IV
	2.6 Make a response letter with a corresponding	None	5 hours	Supervising Administrative Officer/ Local



	action fit for the letter			Treasury Collection Officer
3. Call the contact number provided to determine the status of response/action on the matter	3.1 Provide the details such as status of office action and person responsible	None	1 minute	Supervising Administrative Officer/ Local Treasury Operations Officer II
4. Acknowledge the receipt of response letter	4.1 Document/record the name of the recipient	None	4 minutes	Supervising Administrative Officer/ Local Treasury Operations Officer II
TOTAL		None	5 hours and 22 minutes	

**ISSUANCE OF CERTIFICATE OF APPEARANCE**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OFFICE OF THE CITY TREASURER – Administrative Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public G2G – Government to Govt. employee or agency G2B – Government to Business group			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Valid ID			✓ Concerned individual/client	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client presents a valid ID	1.1 Officer encodes and prints the Certificate of Appearance upon client’s request.	None	5 minutes	Local Treasury Operations Officer II
	1.2 Officer forwards the Certificate of Appearance to the City Treasurer for signature.	None	3 minutes	Local Treasury Operations Officer II
	1. 3 Officer records and releases the	None	2 minutes	Local Treasury Operations



	Certificate of Appearance to the client.			Officer II
	<b>TOTAL</b>	<b>None</b>	<b>10 minutes</b>	

**APPLICATION OF FIDELITY BOND**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OFFICE OF THE CITY TREASURER – Administrative Division			
Classification	Complex			
Type of Transaction	G2G – Government to Govt. employee or agency			
Who may avail:	Cotabato City Government Accountable Officers and Employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
✓ Accomplished Form 57-A		✓ OCT-Admin		
✓ City Mayor’s Office Order for New Special Disbursing Officer indicating approved maximum amount of accountability		✓ Office of the City Mayor		
✓ City Mayor’s Office Order for Renewal Application with increase in maximum accountability		✓ Office of the City Mayor		
✓ Clearances for Accountable Officers with pending administrative and criminal case		✓ Office of the City Legal Officer		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit requirements to Officer	1.1 Receive General Form 57 (A) Request for Bonding of Accountable Officers from client’s/ applicants for Fidelity Bonding	None	3 days depends upon the applicant work station location	Administrative Aide VI
	1.2 Check completeness of Data		2 minutes	
	1.3 Approval of GF # 57 (A) (Manual Form)		1 day	



	1.4 Encode all the applicant's information to the BTr Online Fidelity Bonding System (OFBS)		5 mins per GF 57	
	1.5 Approval of all applicants Form 57 (A) System Generated		2 minutes	
	1.6 Print system generated list report hard copy		3 minutes	
	1.7 Forward to the Bondable Officer, City Mayor for signature, and City Legal Officer for notarization		1 day	
	1.8 Sign Reviewed and Approved of system generated list report hard copy		3 days	
	1.9 Transmit signed system generated list to Budget Office for OBR, DV, and Check Preparation		1 day	
	1.10 Send all scanned documents thru email to Bureau of Treasury for issuance of Authority to Accept Payment (ATAP)		1 hour depends upon the quantity of application forms	
	1.11 Payment of Fidelity Bond to Landbank of the Philippines		1 hour depends upon the bank check	
	1.12 Send thru email scanned copy of validated deposit slip and ATAP duly stamped received by LBP		5 minutes  2 minutes	



	1.13 Prints Fidelity Bond Confirmation Letter sent by Bureau of Treasury thru email		1 minute	
TOTAL		None	9 days 2 hours 20 minutes	

***CERTIFICATION OF PHOTOCOPY OF OFFICIAL RECEIPTS ISSUED BY THIS OFFICE AS TRUE COPY***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OFFICE OF THE CITY TREASURER – Administrative Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public G2G – Government to Govt. employee or agency G2B – Government to Business group			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
✓ Valid ID		✓ Concerned individual/client		
✓ Original copy of Official Receipt		✓ Office of the City Treasurer		
✓ Photocopy of Official Receipt		✓ Office of the City Treasurer		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client presents the original copy of the Official Receipt issued for verification.	1.1 Officer instructs the client to pay the amount of fee to the BLFCD	None	2 minutes	Administrative Aide IV
2. Client pays the required fee to the BLFCD.	2.1 Officer receives and issues Official Receipt	P30.00	3 minutes	Local Revenue Collection Officer I
3. Client returns to the Administrative Division and presents Official Receipt.	3.1 Officer certifies the photocopy of the Official Receipt as True Copy.	None	5 minutes	Administrative Aide IV
TOTAL		None	10 minutes	



**ISSUANCE OF BIR FORM 0016, ACCOUNTABLE FORMS AND CITATION TICKETS TO BARANGAY TREASURERS, GOVERNMENT AND LAW ENFORCEMENT AGENCIES**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OFFICE OF THE CITY TREASURER – Administrative Division			
Classification	Simple			
Type of Transaction	G2G – Government to Govt. employee or agency			
Who may avail:	All Barangays in Cotabato City, Government and Law Enforcement Agencies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
✓ Photocopy of Valid ID of Head of Barangay, Government and Law Enforcement Agencies		✓ Barangay, Government and Law Enforcement Agencies		
✓ Photocopy of Valid ID of Accountable Officer or Treasurer		✓ Barangay, Government and Law Enforcement Agencies		
✓ Authorization letter from Head of Barangay, Head of Government or Law Enforcement Agency requesting for release of Accountable Forms		✓ Barangay, Government and Law Enforcement Agencies		
✓ Confirmation Letter		✓ Bureau of Internal Revenue (BIR)		
✓ Accomplished RIS form		✓ OCT-Admin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
PURCHASE OF ACCOUNTABLE FORMS BY COTABATO CITY BARANGAYS				
1. Client submits the Photocopy of valid ID, Requisition and Issue Slip (RIS), Authorization Letter	1.1 Check if all required details are filled out properly	None	1 minute	Local Treasury Operations Officer III
	1.2 Send the RIS to the City Treasurer or Assistant City Treasurer for signing approval to release accountable forms	None	1 minute	Local Treasury Operations Officer III/ City Treasurer/ Assistant City Treasurer
	1.3 Sign the RIS for	None	10 seconds	Local Treasury



	Proof of Consent			Operations Officer III
	1.4 Prepare the accountable forms receipts based on the number of authorized requests	None	1 minute	Local Treasury Operations Officer III
	1.5 Record the series detail in the record book for monitoring and control	None	1 minute	Local Treasury Operations Officer III
2. Count if the number of stubs of official receipts are correct	2.1 Give the requested accountable forms and ask for acknowledgement receipt	None	1 minute	Local Treasury Operations Officer III
3. Sign the requested accountable form series in the logbook	3.1 Check the requested accountable form series in the logbook	None	1 minute	Local Treasury Operations Officer III
TOTAL		None	6 minutes 10 seconds	

**BUSINESS LICENSE AND FEES COLLECTION DIVISION**

***RECEIPT OF PAYMENT OF BUSINESS TAXES***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Business License and Fees Collection Division	
Classification	Simple	
Type of Transaction	G2C – Government to Transacting Public G2B – Government to Business group	
Who may avail:	All Owners of Business Establishments in Cotabato City	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
✓ Community Tax Receipts of employees and/or Corporation		✓ Office of the City Treasurer- Business License and Fees Collection Division
✓ Occupational Tax Receipt/ Professional Tax Receipt		✓ Office of the City Treasurer- Business License and Fees Collection Division



✓ Tax Order of Payment		✓ 1 <sup>ST</sup> Quarter- Business Permit Licensing Office (BPLO) ✓ 2 <sup>nd</sup> , 3 <sup>rd</sup> and 4 <sup>th</sup> Quarter- BLFRD-OCT		
CLIENT STEPS	AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client presents Billing Form, Statement of Account, violation ticket or others, as applicable.	1.1 Collector receives the required document and checks the completeness and verifies the amount to be paid.	None	2 minutes	Revenue Collection Clerk III
2. Client renders payment of the required taxes, fees and charges.	2.1 Collector receives, records the payment and issues the Official Receipt.	Not Exceeding 50% of 1% of the gross receipts for the preceding calendar year	7 minutes	Revenue Collection Clerk III
TOTAL		None	9 minutes	

**ISSUANCE OF COMMUNITY TAX CERTIFICATE-INDIVIDUAL**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Business License and Fees Collection Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All Owners of Business Establishments in Cotabato City			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
✓ Filled-out Application Form		✓ Office of the City Treasurer- BLFCD		
CLIENT STEPS	AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client submits the filled-out form.	1.1 Collector encodes the details of the client and computes the amount to be paid.	None	3 minutes	Revenue Collector
2. Client pays the required amount.	2.1 Collector receives the payment and	Annual basic community tax of PHP5	3 minutes	Revenue Collector



	issues the Community Tax Certificate.	plus PHP1 for every PHP 1,000 of income whether from exercise of profession or property, but in no case the additional tax exceeds PHP 5,000		
<b>TOTAL</b>		<b>None</b>	<b>6 minutes</b>	

***ISSUANCE OF COMMUNITY TAX CERTIFICATE-CORPORATE***

**HOW TO AVAIL OF THE SERVICES**

<b>Office/Division</b>		<b>OCT – Business License and Fees Collection Division</b>		
<b>Classification</b>		<b>Simple</b>		
<b>Type of Transaction</b>		<b>G2C – Government to Transacting Public G2B – Government to Business group</b>		
<b>Who may avail:</b>		<b>All Corporate Business Establishments in Cotabato City</b>		
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
✓ Tax Order of Payment			✓ Business Permit Licensing Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Client submits the Tax Order of Payment.	1.1 Collector encodes the details and computes the amount to be paid	None	3 minutes	Revenue Collector
2. Client pays the required amount.	2.1 Collector receives the payment and issues the Community Tax Certificate.	Annual basic community tax of PHP 500 plus 2 for every PHP5, 000 of gross receipts in the operation of business, but in no case the additional tax exceeds	3 minutes	Revenue Collector



		P10,000.		
TOTAL		None	6 minutes	

**ISSUANCE OF PROFESSIONAL TAX RECEIPT (PTR)**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Business License and Fees Collection Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public G2G – Government to Govt. employee or agency			
Who may avail:	All Professionals in Cotabato City			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ PRC License			✓ PRC	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client presents the PRC ID.	1.1 Collector validates the submitted requirements.	None	1 minute	Revenue Collector
2. Client pays the required amount.	2.1 Collector receives the payment and issues the Professional Tax Receipt (PTR).	PHP300 plus 25% surcharge and 2 % interest per month	3 minutes	Revenue Collector
TOTAL		None	4 minutes	

**RECEIPT OF PAYMENT OF REAL PROPERTY TRANSFER TAX**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Real Property Tax Collection Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Original Copy of Deed of Sale/ Donation/ Extrajudicial Settlement			✓ Client	
✓ Photocopy of Tax Declaration of Property to be transferred			✓ Office of the City Assessor	
✓ Certificate Authorizing Registration (CAR)			✓ Bureau of Internal Revenue	



✓ Tax Clearance			✓ Real Property Tax Division- Cotabato City	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client submits the required documents.	1.1 Collector receives the required documents and check for completeness. Computes the transfer tax to be paid.	None	5 minutes	Revenue Collector
2. Client pays the required amount.	2.1 Collector receives the payment and issues the Official Receipt	75% of 1% of the total consideration involved in the acquisition of the property or fair market value whichever is higher.	5 minutes	Revenue Collector
TOTAL		None	10 minutes	

**BUSINESS LICENSE AND FEES RECORDS DIVISION**

***ISSUANCE OF CERTIFICATION OF BUSINESS CLOSURE***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Business License and Fees Records Division	
Classification	Simple	
Type of Transaction	G2C – Government to Transacting Public G2B – Government to Business group	
Who may avail:	All	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
✓ Letter of Intent to Close Business		✓ Office of the City Treasurer- Business License and Fees Records Division
✓ Business Plate		✓ Business Establishment
✓ Business Permit		✓ Business Establishment
✓ Document indicating Gross Sales		✓ Business Establishment



✓ Official Receipt		✓ OCT-BLFCD		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Surrender Business Plate, Business Permit, and submit Letter of Intent to Close Business and document indicating gross sales	1.1 Officer receives and verifies documents.	None	1 minute	Local Revenue Collection Officer III
	1.2 Informs client that an inspector will visit the business establishment for inspection within 1-2 days.	None	1 minute	Local Revenue Collection Officer III
	1.3 Inspector visits the establishment to inspect and confirm business closure	None	1 day	Local Treasury Operations Officer I
	1.4 Officer calls the business owner informing that business closure has been confirmed, and instructs the latter to visit the OCT	None	1 minute	Local Revenue Collection Officer III
2. Client pays the amount of Business Closure Fee to BLFCD	2.1 Officer receives payment and issues official receipt	P140.00	1 minute	Revenue Collector
3. Client presents official receipt to BLRD Officer	3.1 Officer receives the official receipt, issues the certification of business closure	None	1 minute	Local Revenue Collection Officer III
	3.2 Officer forwards the certification to the City Treasurer for signature	None	2 minutes	Local Revenue Collection Officer III
	3.3 City Treasurer signs the certification	None	1 minute	Local Revenue Collection Officer III



	3.4 Officer records the issuance in the logbook and releases to the business owner.	None	1 minute	Local Revenue Collection Officer III
TOTAL		None	1 day 9 minutes	

**REAL PROPERTY TAX COLLECTION DIVISION**

***RECEIPT OF PAYMENT OF REAL PROPERTY TAXES***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT-Real Property Tax Collection Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All Owners of Real Properties in Cotabato City			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Statement of Account or latest official receipt			✓ Office of the City Treasurer	
✓ Copy of the Latest Real Property Tax Declaration			✓ Office of the City Treasurer	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the required documents.	1.1 Collector receives the required documents. If no Statement of Account, generate and prints latest Statement of Account. Advise client to proceed to Taxpayers Lounge for payment	None	2 minutes	Revenue Collector
2. Client pays the real property tax.	2.1 Collector accepts, checks and issues official receipt	Amount reflected in the Statement of Account or 1.125% [RPT=Basic (Assessed	2 minutes	Revenue Collector



		Value x Tax Rate) + SEF (Assessed Value x 1%)]		
TOTAL		None	4 minutes	

**ISSUANCE OF REAL PROPERTY TAX CLEARANCE**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Real Property Tax Collection Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All Owners of Real Properties in Cotabato City			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Accomplished Tax Clearance Form			✓ Office of the City Treasurer	
✓ Latest official receipt for existing property			✓ Office of the City Treasurer	
✓ Or Tax Declaration for newly acquired properties			✓ Office of the City Assessor	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client submits the required documents to RPT Division.	1.1 Collector receives the required documents and checks for completeness. Checks the records of payment. Verifies the status of the property for tax deficiency due to reclassification. Advises the client to pay corresponding fee.	None	8 minutes	Revenue Collector
2. Client pays the required fee.	2.1 Collector receives the payment and issues the Official Receipt. Receives the payment for Security Seal.	PHP30 Tax Declaration PHP50 per Clearance PHP50 Security Seal	10 minutes	Revenue Collector



3. Client receives the Official Receipt to Frontline Personnel- RPT Records Section.	3.1 Collector checks the Official Receipt. Start processing the Clearance. Issues the Clearance to the Client.	None	5 minutes	Frontline Personnel-RPT Records Section and Chief-Real Property Tax Division
TOTAL		None	23 minutes	

**RECEIPT OF PAYMENT OF REAL PROPERTY TRANSFER TAX**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Real Property Tax Collection Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
✓ Original Copy of Deed of Sale/ Donation/ Extrajudicial Settlement		✓ Client		
✓ Photocopy of Tax Declaration of Property to be transferred		✓ Office of the City Assessor		
✓ Certificate Authorizing Registration (CAR)		✓ Bureau of Internal Revenue		
✓ Tax Clearance		✓ Real Property Tax Division- Cotabato City		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client submits the required documents.	1.1 Collector receives the required documents and check for completeness. Computes the transfer tax to be paid.	None	5 minutes	Revenue Collector
2. Client pays the required amount.	2.1 Collector receives the payment and issues the official receipt	75% of 1% of the total consideration involved in the acquisition of the property or	3 minutes	Revenue Collector



		fair market value whichever is higher.		
TOTAL		None	8 minutes	

**REAL PROPERTY TAX RECORDS DIVISION**

**REAL PROPERTY TAX- CURRENT/DELINQUENT**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Real Property Tax Records Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Latest Official Real Property Tax Receipt			✓ Taxpayer’s File	
✓ Tax Declaration			✓ City Assessors	
✓ Real Property Tax Credit: <i>Request Letter for Tax Credit, Official Real Property Tax Receipts, Previous Statement of Real Property Tax Due (If any)</i>			✓ Taxpayer’s file	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client presents latest Official Real Property Tax Receipt, Tax Declaration	1.1 Officer receives and verifies the record of real property tax payment.	None	3 minutes	Local Revenue Collection Officer I/ Administrative Assistant II
	1.2 Officer assesses and computes the real property tax due.	None	4 minutes	Local Revenue Collection Officer I/ Administrative Assistant II
2. Client receives the printed statement of Real Property Tax Due.	2.1 Officer prints the Statement of Real Property Tax Due	None	1 minute	Local Revenue Collection Officer I/ Administrative Assistant II
3. Client proceeds	3.1 Officer accepts	None	1 minute	Local Revenue



to Real Property Tax Collection	payment, and issues official receipt			Collection Officer I/ Administrative Assistant II
TOTAL		None	9 minutes	

**REAL PROPERTY TAX CREDIT**

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Real Property Tax Records Division			
Classification	Complex			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Latest Official Real Property Tax Receipt			✓ Taxpayer’s File	
✓ Tax Declaration			✓ City Assessors	
✓ Real Property Tax Credit: <i>Request Letter for Tax Credit, Official Real Property Tax Receipts, Previous Statement of Real Property Tax Due (If any)</i>			✓ Taxpayer’s file	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client prepares and submits letter request for claim of tax credit for double or erroneous payment indicating the detailed information of paid amount, taxable year, OR number, date of payment, name of declared owner.	1.1 Officer receives the request letter and other required documents.	None	3 minutes	Local Treasury Operations Officer IV
	1.2 Officer examines and evaluates the record of taxpayer and the application	None	7 Working Days	Local Treasury Operations Officer IV Local Treasury Operations



	of prescriptive period.			Officer IV
	1.3 If step 2 is satisfied, Officer computes the discrepancy between the actual and standard real property tax payment.	None		Local Treasury Operations Officer IV
	1.4 Officer prepares and prints the Certificate of Tax Credit.	None		Local Treasury Operations Officer IV
	1.5 Approval of Tax Credit Certificate	None		City Treasurer
	1.6 Officer posts the credited tax claim to the system and Real Property Tax Registry	None		Local Treasury Operations Officer IV
TOTAL		None	7 days and 3 minutes	

**CASH DIVISION**

***DISBURSEMENT OF FINANCIAL ASSISTANCE/ CASH ALLOWANCE***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Cash Disbursement Division			
Classification	Simple			
Type of Transaction	G2C – Government to Transacting Public			
Who may avail:	All Qualified and Indigent Constituent of Cotabato City			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ For Medical/ Burial Assistance - OSWDS Claim Stub			✓ Office of the City Social Welfare and Development Service Officer	
✓ Authorization from the original recipient, <i>if release to a representative</i>			✓ Client	
✓ Valid Government issued ID			✓ Government Agency	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Client submits all required documents together with 1 valid ID.	1.1 Officer validates the submitted documents and cross check to the approved Payroll	None	3 minutes	Disbursing Officer
2. Client signs Payroll and claims the financial assistance/ cash allowance.	2.1 Officer makes sure the client signed the payroll or releases the financial assistance to client.	None	3 minutes	Disbursing Officer
TOTAL		None	6 minutes	

***PAYMENT OF OBLIGATIONS TO SUPPLIERS, CONTRACTORS,  
BUSSINESS ENTERPRISES, AND OTHER GOVERNMENT AGENCIES***

**HOW TO AVAIL OF THE SERVICES**

Office/Division	OCT – Cash Disbursement Division			
Classification	Simple			
Type of Transaction	G2G – Government to Govt. employee or agency G2B – Government to Business group			
Who may avail :	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
✓ Audited and approved disbursement voucher and signed check			✓ Office of the City Treasurer	
✓ Official Receipt/ Collection Receipt			✓ From the corresponding company or government agency.	
✓ Authorization from the company if release to representatives			✓ From the corresponding company or government agency.	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Client informs the releasing personnel of the name of the company or agency	1.1 Officer verifies if there is an approved disbursement voucher with signed check to be released	None	2 minutes	Disbursing Officer
2. Client issues Official Receipt/ Collection	2.1 Officer releases the check payment to client.	None	4 minutes	Disbursing Officer

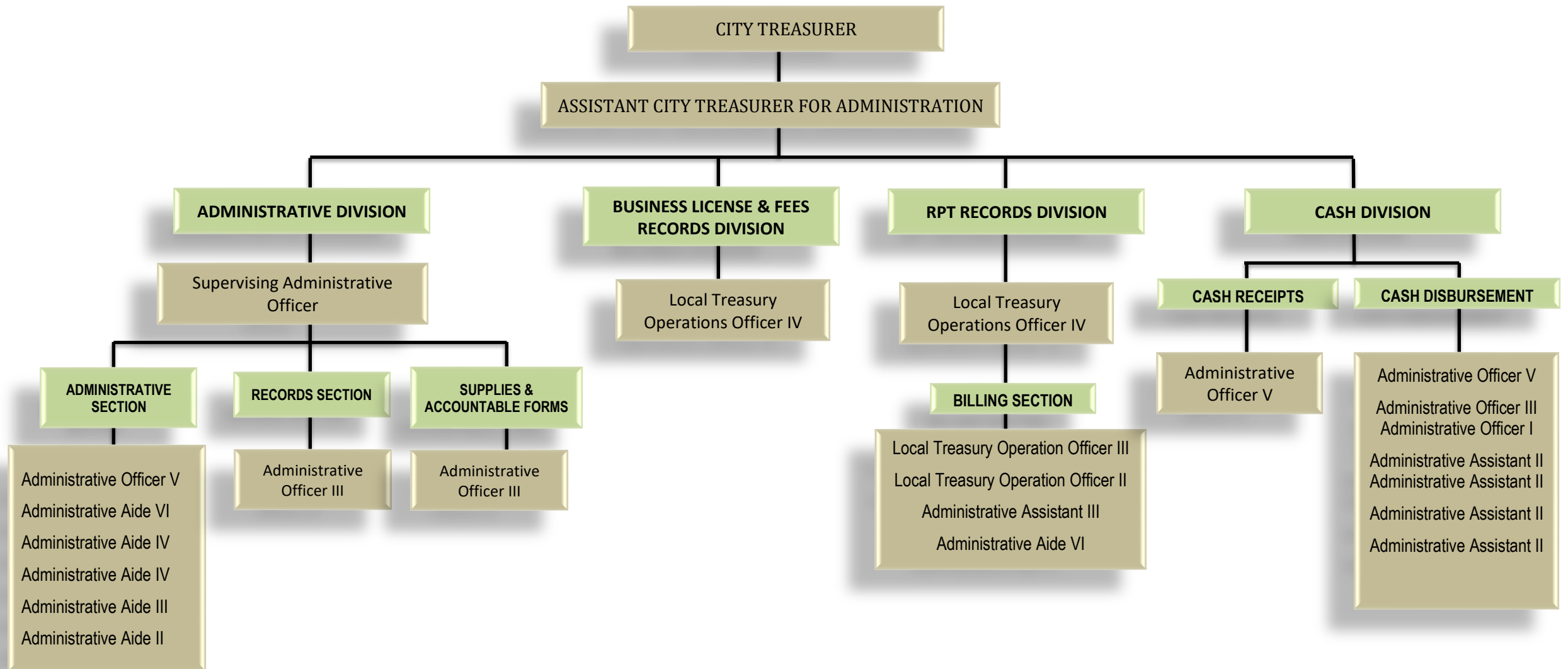


Receipt, or signs the Disbursement Voucher, or signs the Check Register Logbook.				
TOTAL		None	6 minutes	



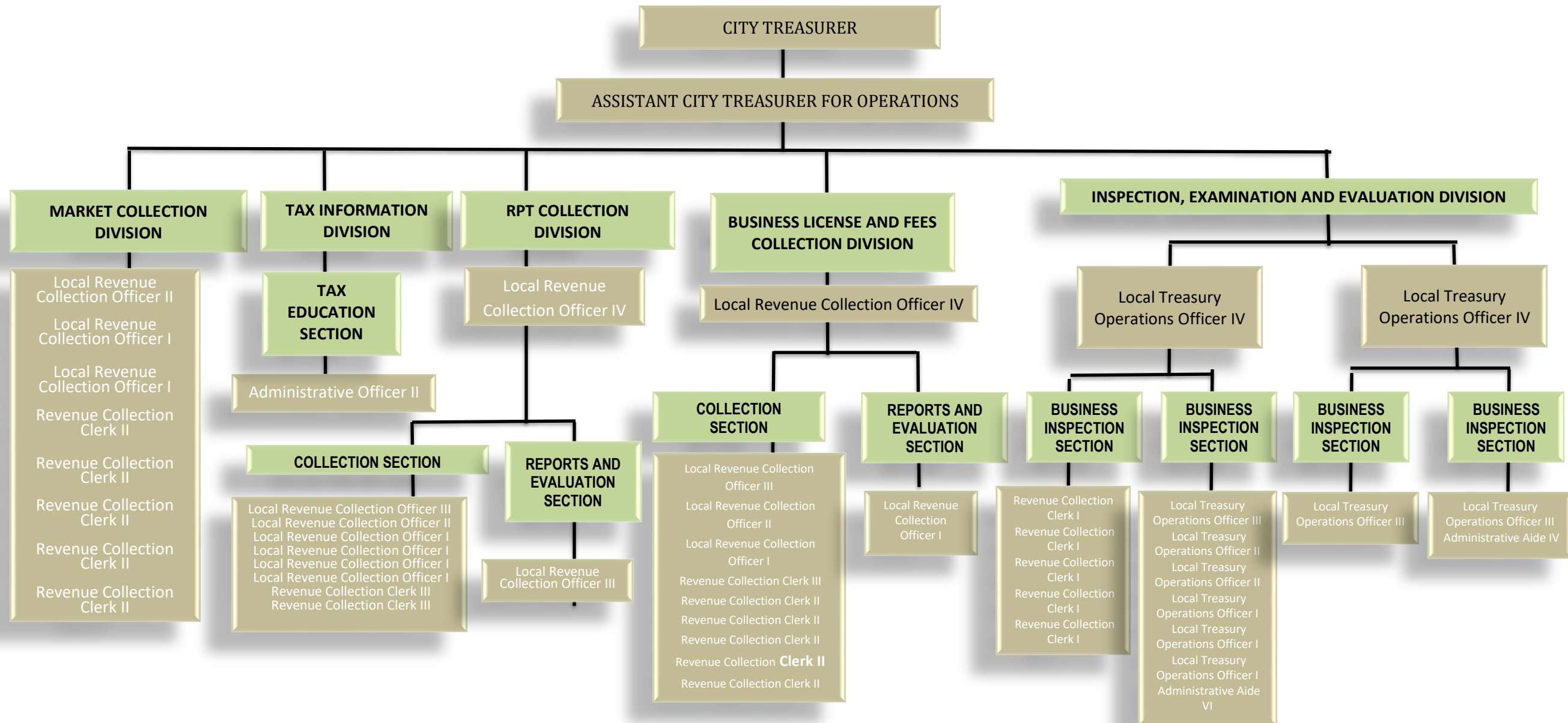
# OFFICE OF THE CITY TREASURER

## Organizational Structure





**OFFICE OF THE CITY TREASURER**  
Organizational Structure





The Office of the City Treasurer is located at 1<sup>st</sup> Floor, Right Wing, New People's Palace, Malagapas Street, Rosary Heights 10, Cotabato City.



The Administrative Division addresses concern of personnel and accomplishes task related to Office matters.



Real Property Owners in Cotabato City diligently pay their Real Property Taxes in the Office of the City Treasurer.



The Business License and Fees Record Division verifies and records related to business license and



The Business License and Fees Collection Division receives payment of licenses, taxes, fees and charges.