



Economic Services
Office of the City Treasurer



1. Approval of Assessment

The Office of the City Treasurer verifies and approves the amount of tax due.

Office or Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	Business Operators/Entrepreneurs			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> ➤ Application for business permit ➤ Community Tax Certificate ➤ Real Property Tax Receipts ➤ Approved Tax Order of Payment 		CMO, License Division Office of the City Treasurer Office of the City Treasurer Office of the City Treasurer		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the evaluated application for business permit and required documents.	1. Receives & assess the corresponding taxes, fees and other charges. 1.1 Approves the assessment.	None	5minutes 2 minutes	Local Revenue Collection Officer I, II, IV City Treasurer (CT) Assistant City Treasurer (ACT)
2. Pays the Community Tax Certificate (CTC)	2. Issues the Community Tax Certificate (CTC)	Depends on the gross income	Depends on the number of employees	Revenue Collection Clerk (RCC) I & II Local Revenue Collection Officer (LRCO) I & II
3. Receive documents and proceed to CMO-Permits & License Division (PLD) for the issuance of TOP	3. Issues Tax Order of Payment (TOP)	None	3 minutes	License Officer



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. Submits Tax Order of Payment	4. Approves Tax Order of Payment	None	1 minute	City Treasurer (CT) Assistant City Treasurer (ACT)
5. Pay the corresponding taxes, fees and other charges	5. Receives payment and issues Official Receipt	110.00 minimum Mayor's Permit 100.00 Food Handler 150.00 Sanitary Permit 235.00 Laboratory/ Health Certificate		Revenue Collection Clerk (RCC) I, II Local Revenue Collection Officer I (LRCO)
TOTAL:			13 minutes	

2. Collection of Business Taxes, Fees and Other Charges

Prior to legally operating a business, entrepreneurs should secure a Mayor's permit to operate a business. The Office of the City Treasurer collects business taxes, fees and other charges before the start of any commercial operations or venture.

The license must be renewed from January 2 to January 20 every year. Penalties are imposed after this period.

Business taxes for new enterprises are based on capitalization. Those for succeeding years are computed based on percentage of gross receipts/sales or graduated fixed tax. Payments may be made annually, semi-annually or quarterly. Taxes are due on the first 20 days of each quarter.



Taxes and Fees:

- Business Taxes – based on type of business and capitalization (new business establishments) or annual gross receipts (existing business establishments)
- Mayor’s Permit Fees – 10% of the tax due
- Sanitary Inspection Fee – annual fee of P150.00 for every business establishment
- Fire Inspection Fee – based on PD 9514
- Building Inspection Fee – based on type of structure
- Garbage Fee – based on line of business
- Health Certificate Fee – P50.00

Reference: City Ordinance No. 2001-016
Revenue Code of the City

Office or Division:		Office of the City Treasurer		
Classification:		Simple		
Type of Transactions:		G2C – Government to Citizen		
Who may avail:		Business Operators/Entrepreneurs		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> ➤ Approved Business Application ➤ Sworn Statement of Gross Receipts/ Income Tax Return of the preceding year ➤ Approved Tax Order of Payment 		Office of the City Mayor-BPLO Bureau of Internal Revenue CMO – Permits and License Division		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present re-quirements	Reviews completeness of requirements.	None	3 minutes	CMO-PLD Local Revenue Collection Officer (LRCO) I & II Revenue Collection Clerk (RCC) I & II
Pay Business Taxes, Fees and other charges	2. Accept payments of business taxes, fees & other charges and issues Official Receipt (OR).	Refer fees, taxes and other charges above	5 minutes	
TOTAL:			8 minutes	



3. Retiring of Business License

Issuance of Certification to owners of business establishments that have closed or ceased to operate is undertaken in order to update the city government's records and to avoid accumulation of tax liability and penalties of the business.

Office or Division:		Office of the City Treasurer		
Classification:		Simple		
Type of Transactions:		G2C – Government to Citizen		
Who may avail:		Business Operators/Entrepreneurs requesting for closure of business		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> ➤ Application for Business Retirement – 2 copies ➤ Barangay Certification regarding cessation of business ➤ Previous permit or license and Business Plate (to be surrendered) ➤ Sworn Statement of its gross sales or receipts for the current year. 		<p>Office of the City Treasurer</p> <p>Barangay Chairman</p> <p>Notary Public</p>		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill-out and submit application	1. Verifies completeness of documents 1.1 Inspects business establishments to verify closure. 1.2 Assess taxes, fees and other charges	None	3 minutes 8 hours 3 minutes	Revenue Collection Clerk I & II Administrative Aide I – IV Local Revenue Collection Officer 1, II & IV



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Pays the corresponding taxes, fees and other charges	2. Receives payment and issues Official Receipt	Business Permit Tax on previous years if not yet paid	3 minutes	Local Revenue Collection Officer 1, II & IV
	2.1 Makes recommendation for approval	None	1 minute	City Treasurer Asst. City Treasurer
	2.2 Approves application	None	5 minutes	City Mayor
3. Receives certification	3. Issues certification	None	2 minutes	Administrative Aide (AA) I - IV
TOTAL			8 hours 17 minutes	

4. Collection of Transfer Taxes

Transfer of ownership of real property requires the payment of transfer taxes. The tax should be paid within 60 days from the date of execution of the deed as regards sale, barter, donation or any mode of transferring ownership; or from the date of the decedent's death, in case of transfer by succession.



Office or Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> ➤ Copy of latest Tax Declaration ➤ Deed of Sale, Donation Exchange, Judicial/Extra Judicial Settlement, Affidavit of Consolidation, any applicable document providing transfer of property ownership. 		Office of the City Assessor Notary Public		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit required documents	1. Verifies selling price or market value and computes Transfer Tax	None	5 minutes	LRCO I, II
2. Pay certification fee	2. Accepts Payment and Issues Official Receipt	50.00	3 minutes	LRCO I, II
	2.1 Prepares Certification		2 minutes	LRCO I, II
	2.2 Signs certification		2 minutes	City Treasurer, Asst. City Treasurer
3. Receives Transfer Tax Certificate	3. Releases Transfer Tax Certificate	None	1 minute	Revenue Collection Clerk I, II Local Revenue Collection Officer I, II
TOTAL		50.00	13 minutes	



5. Collection of Real Property Taxes

Collection of real property taxes on lands, buildings and machineries based on percentage of the property's assessed value.

Real Property taxes may be paid on an annual or quarterly basis. Discounts are given to those who pay in advance (20%) and discount for prompt payment (10%).

Computation of Real Property Tax

* Basic Tax = Assessed Value x 2% = Tax Due

* SEF Tax = Assessed Value x 1% = Tax Due

Office or Division:		Office of the City Treasurer		
Classification:		Simple		
Type of Transactions:		G2C – Government to Citizen		
Who may avail:		Real Property Owners		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
➤ Copy of latest Real Property Tax Declaration		Office of the City Assessor		
➤ Photocopy of latest Real Property Tax (RPT) payment/official receipt		Office of the City Treasurer		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit requirements	1. Receives requirements 1.1 Verifies record of payment	None	2 minutes 3 minutes	Revenue Collection Clerk I, II
2. Pay tax due	2. Accepts Payment	Basic – 2% of Assessed Value SEF – 1% of Assessed Value	5 minutes	Local Revenue Collection Officer I, II Administrative Aide I, II, IV
3. Receives Official Receipt	3. Issues Official Receipt	None	Depends on the number of Real Property Units (RPU)	
TOTAL			10 minutes	



6. Issuance of Certification of Real Property Tax Payments

For purposes of availing other services, the Office of the City Treasurer issues a Certificate of Real Property Tax Payments to property owners attesting non-delinquency.

Office or Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	Real Property Owners			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> ➤ Copy of latest Tax Declaration ➤ Community Tax Certificate 		Office of the City Assessor Office of the City Treasurer		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit required documents.	1. Receives documents and verifies for completeness	None	2 minutes	Revenue Collection Clerk I-IV Admin. Aide I – IV
2. Pay certification fee	2. Accepts Payment and Issues Official Receipt	50.00	3 minutes	Local Revenue Collection Officer I, II, IV
	2.1 Prepares Certification		2 minutes	Local Revenue Collection Officer I, II, IV
	2.2 Signs certification of non-delinquency		1 minute	City Treasurer Asst. City Treasurer
3. Receives Certificate of Non-delinquency	3. Releases Certificate Non-delinquency	None	1 minute	Revenue Collection Clerk I, II Administrative Aide I - IV
TOTAL		50.00	9 minutes	



7. Granting of a Motorized Tricycle Operators Permit

The Office of the City Treasurer issues Motorized Tricycle Operators Permit to qualified applicants. The Motorized Tricycle Operators Permit is renewable every 3 years. Failure to renew may mean cancellation/ revocation of franchise.

Reference: City Ordinance No. 2012-011

Tricycle Code of Laoag City

Office or Division:	Office of the City Treasurer	
Classification:	Simple	
Type of Transactions:	G2C – Government to Citizen	
Who may avail:	Motorized Tricycle Operators	
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE	
<ul style="list-style-type: none"> ➤ Barangay Clearance ➤ Prosecutor's Clearance ➤ Police Clearance ➤ Certification from Barangay Chairman attested by Brgy. Secretary and 2 Brgy. Kagawads that applicant/ operator is a bonafide resident of the barangay ➤ Photo copies of Certificate of Registration & Official Receipt issued by Land Transportation Office (LTO) ➤ Stencil of Motor No., Chassis/Body No. of Unit ➤ Latest OR of the annual Mayor's Permit to Operate Motorized Tricycle for Hire ➤ ID Card, Voter's ID or Voter's Affidavit and Birth Certificate ➤ Mayor's Clearance ➤ Motor vehicle identification and inspection report ➤ City Ordinance 	<ul style="list-style-type: none"> Barangay Chairman Office of the City Prosecutor Laoag Police Station Barangay Chairman Land Transportation Office Office of the City Treasurer Agencies issuing valid IDs, Philippine Statistics Office Office of the City Mayor Office of the City Treasurer Sanggunian Panlungsod 	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill-out application form and submit required documents for review.	1. Verifies authenticity of the submitted documents	None	5 minutes	Administrative Aide V Administrative Aide I, II, III
2. Present the unit for inspection	2. Inspects the unit	None	10 minutes	
3. Submit duly notarized Application Form	3. Checks application form if properly filled-out	None	5 minutes	
4. Pay the corresponding fees	4. Accepts Payment and Issues Official Receipt	450.00 Franchise Fee 150.00 Filing Fee 120.00 Supervision Fee 10.00 Legal Research Fee 15.00 Franchise Verification Fee 50.00 Dropping Fee 150.00 Substitution Fee	3 minutes	Local Revenue Collection Officer I, II Revenue Collection Clerk I, III, IV
	4.1 Forwards documents to SP	None	5 minutes	Administrative Aide I, IV, V



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4.2 Prepares Motorized Tricycle Operators Permit for Signature of the City Mayor	None	5 minutes	Sangguniang Panlungsod Staff
	4.3 Approves Motorized Tricycle Operator's Permit	None	3 hours	City Mayor
5. Receives the Motorized Tricycle Operator's Permit	3. Releases Motorized Tricycle Operator's Permit	None	3 minutes	Administrative Aide I, IV, V
TOTAL		745.00 to 945.00	3 hours 36 minutes	

8. Issuance of a Community Tax Certificate

A Community Tax Certificate (CTC) is required when an individual or corporation:

- * Acknowledges any document before a notary public
- * Takes an oath of office upon election or appointments to any position in the government service
- * Receives any license certificate or permit from any public authority
- * Pays any tax or fee
- * Transacts other official business
- * Receives any salary or wage from any person or corporation



Office or Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
➤ Accomplished Personal Data Sheet Form		Office of the City Treasurer		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure and fill out the Personal Data Sheet Form	1. Receives the Personal Data Sheet Form	None	1 minute	Revenue Collection Clerk Administrative Aide
2. Pay the corresponding Community Tax	2. Accepts Payment and Issues Community Tax Certificate	5.00 Minimum Tax 1.00 for every P1,000.00 of gross income	2 minutes	Revenue Collection Clerk I, II Local Revenue Collection Officer I, II Administrative Aide I, II, III, IV
TOTAL		Depends on the gross Income	3 minutes	



9. Registration of Tickets for Fund-raising/Solicitation

Registration of tickets for fund raising is required before any sale of tickets.

Office or Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transactions:	G2C – Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Approved Mayor's Permit			Office of the City Mayor	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
➤ Submit the approved request letter	1. Receives the approved request letter and tickets. 1.1 Register the tickets	None	2 minutes Depends on the number of tickets	Administrative Aide I – IV Administrative Aide I – IV
2. Receive tickets	2. Releases tickets	None	5 minutes	Administrative Aide I – IV
TOTAL			More than 7 minutes	