



Republic of the Philippines
City of Tarlac

(045) 982-1198 * (045) 982-4024 * cto_tarlac@yahoo.com

OFFICE OF THE CITY TREASURER

1. Service Name :

Payment of Real Property Tax

Real Property Tax Payments is required, in certain transactions (e.g. securing a Building Permit), to prove that taxes on real property have been paid and updated.

Type of Transaction		Online Payments Thru Mail/ Emails		
Who may avail		Owner, administrators, representatives of property owners		
Checklist of Requirements			Where to Secure	
- Copy of Latest Real Property Tax Declaration/ Copy of Last Official Receipt - Official Receipt			Local Treasury Operations Division Local Revenue Collection Division	
Client Steps	Agency Actions	Fees to be Paid	Processing Time	Person Responsible
1. Present required documents to Window C (property name, address of property/ies)	1. Assess and review required documents 2. Issue and print SOA		3 minutes	Admin Assistant VI LTOA Admin Aide III
2. Proceed to Teller 7 and 8, present Statement of Account for payment of tax for payment	3. Issue Official Receipt	Real Property Tax	3 minutes	Revenue Collection Clerk III



Republic of the Philippines
City of Tarlac

(045) 982-1198 * (045) 982-4024 * cto_tarlac@yahoo.com

OFFICE OF THE CITY TREASURER

2. Service Name :

Payment of Real Property Transfer Tax

Real Property Transfer Taxes are paid for transactions involving transfer of ownership of real property. The tax should be paid within sixty (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/Division/Section		Local Treasury Operations Division Local Revenue Collection Division		
Type of Transaction		Manual computation from LTOD Online Payment at LRCD		
Who may avail		All taxpayers of Real Property Tax		
Checklist of Requirements		Where to Secure		
<ul style="list-style-type: none"> - Photocopy of Deed of Sale/Deed of Donation/Extra Judicial Settlement/Affidavit of Consolidation of Ownership/Certificate of Sale - Photocopy of eCAR (BIR)/ONETT Computation Sheet/Capital Gain Tax/20000T - Photocopy of Tax Declaration - Photocopy of Tax Declaration of Building or Certificate of No improvement - Photocopy of Title - Photocopy of Death Certificate (for Extra Judicial Settlement) - Photocopy of Property Holdings (for Extra Judicial Settlement) - Photocopy of Special Power of Attorney (SPA) 		Local Treasury Operations Division		
- Official Receipt		Local Revenue Collection Division		
Client Steps	Agency Actions	Fees to be Paid	Processing Time	Person Responsible
1. Present required documents to Window A	<ul style="list-style-type: none"> 1. Assess and review required documents 2. Issues payment order form 		3 minutes	Admin Assistant VI LTOA Admin Aide III
2. Proceed to Teller 3 and 4, present payment order form for payment	3. Issue Official Receipt	Real Property Transfer Tax	3 minutes	Revenue Collection Clerk III



Republic of the Philippines
City of Tarlac

(045) 982-1198 * (045) 982-4024 * cto_tarlac@yahoo.com

OFFICE OF THE CITY TREASURER

3. Service Name :

Issuance and Payment of Community Tax Certificates (CTC)

The Community Tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year.

Office/Division/Section		Local Revenue Collection Division		
Type of Transaction		Online transaction at the Revenue Collection Division		
Who may avail		Every inhabitant of of the City of Tarlac at the age of eighteen (18) years or over who: a) Has been regularly employed on a wage or salary basis for atleast thirty consecutive working days during any calendar year; b) Is engaged in business or occupation; or c) Owns real property with an aggregate assessed value of One Thoudsand pesos (P1,000.00) or more; or d) Is required by law to file an income tax return; e) Others		
Checklist of Requirements		Where to Secure		
<u>For Individuals</u> - Income Tax Return (ITR) - Valid Ids with Personal Information <u>For Businesses</u> - Business Assessment or Statement of Account for Business		Local Revenue Collection Division		
Client Steps	Agency Actions	Fees to be Paid	Processing Time	Person Responsible
1. Present required documents to Teller 1 or Teller 2	1. Assess and review required documents 2. Issues Official Receipt (CTC)	CTC - Individual/ Corporation	3 minutes	Revenue Collection Clerk III



Republic of the Philippines
City of Tarlac

(045) 982-1198 * (045) 982-4024 * cto_tarlac@yahoo.com

OFFICE OF THE CITY TREASURER

4. Service Name :

Issuance and Payment of Various Certifications/Clearances

The following certificates are issued and required for securing bank loans, indigent services, record purposes etc...

- Certificate of No Business
- Certificate of Retirement of Business
- Certificate of Business Payment
- RPT Tax Clearance

Office/Division/Section		Local Treasury Operations Division Local Revenue Collection Division		
Type of Transaction		Manual - Payment Order Form at LTOD Payment at LRCD		
Who may avail		All taxpayers of Business Tax and Real Property Tax		
Checklist of Requirements		Where to Secure		
<u>Certificate of No Business</u> - Request Letter <u>Certificate of Retirement of Business</u> - ID/SPA if not the owner - Affidavit of Closure with Gross Sales - Brgy. Certification - Business Plate/Mayor's Permit Plate - BIR Qtr/Annual Payment - Official Receipt of Last Payment <u>Certificate of Business Payment</u> - Request Letter - ID/SPA if not the owner - Official Receipt of Last Payment <u>RPT Tax Clearance</u> - ID/SPA if not the owner - Official Receipt of Last Payment		Local Treasury Operations Division		
- Official Receipt				
Client Steps	Agency Actions	Fees to be Paid	Processing Time	Person Responsible
1. Present required documents to Window A	1. Assess and review required documents 2. Issues payment order form		3 minutes	Admin Assistant VI LTOA Admin Aide III
2. Proceed to Teller 3 and 4, present payment order form for payment	3. Issue Official Receipt	Certification Fees	3 minutes	Revenue Collection Clerk III



**Republic of the Philippines
City of Tarlac**

(045) 982-1198 * (045) 982-4024 * cto_tarlac@yahoo.com

OFFICE OF THE CITY TREASURER

5. Service Name : Payment of Miscellaneous Fees

Permit Fees collected from various Offices

Office/Division/Section		MO, CEO, CAO, BPLO, CHO, CENRO, POSO, CTO-LTOD Local Revenue Collection Division		
Type of Transaction		Manual computation of fees from various Offices Payment at LRCD		
Who may avail		All taxpayers		
Checklist of Requirements			Where to Secure	
<ul style="list-style-type: none"> - Photocopy of OR/CR, Citation Ticket (if available) - Equipment for Calibration - Valid Identification Card 			<u>City Treasurer's Office - LTOD</u> <ul style="list-style-type: none"> - Hauling/Delivery Trucks/Vans - Weight and Measures - Occupational Permit Fee 	
Client Steps	Agency Actions	Fees to be Paid	Processing Time	Person Responsible
1. Present required documents to Window A	1. Assess and review required documents 2. Issues payment order form		3 minutes	Admin Assistant VI LTOA Admin Aide III
2. Proceed to Teller 3 and Teller 4 and present payment order form for payment	Issue Official Receipt	Miscellaneous Fees	3 minutes	Revenue Collection Clerk III



Republic of the Philippines
City of Tarlac

(045) 982-1198 * (045) 982-4024 * cto_tarlac@yahoo.com

OFFICE OF THE CITY TREASURER

6. Service Name : **Payment of Business Tax**
Permit /Tax/ Fees collected from various business establishment operating in the city

Office/Division/Section		Business Permit and Licensing Office Local Revenue Collection Division		
Type of Transaction		Online computation/assessment from BPLO Payment at Treasury LRCD		
Who may avail		All taxpayers		
Checklist of Requirements			Where to Secure	
- Business Computation/Assessment Form - Official Receipt			Business Permit and Licensing Office Local Revenue Collection Division	
Client Steps	Agency Actions	Fees to be Paid	Processing Time	Person Responsible
1. Proceed to Teller 5 and Teller 6 and present business computation/assessment form for payment	1. Assess and review required documents 2. Issue Official Receipt	Business Tax	3 minutes	Revenue Collection Clerk III

SCHEDULE OF FEES

Real Property Tax	
Installments	Date
1st Installment	on or before March 31
2nd Installment	on or before June 30
3rd Installment	on or before September 30
4th Installment	on or before December 31

Business Tax	
Quarterly Payments	Date
1st Quarter	January 20
2nd Quarter	April 20
3rd Quarter	July 20
4th Quarter	October 20

FEEDBACK AND COMPLAINTS MECHANISM	
How to send a feedback	- Thru suggestion box
How feedbacks are processed	- Reviewed by the City Treasurer
How to file a complaint	- Thru a letter-complaint
How complaints are processed	- Due process
Contact information (for complaint)	- (045) 982-4024



Republic of the Philippines
City of Tarlac

(045) 982-1198 * (045) 982-4024 * cto_tarlac@yahoo.com

OFFICE OF THE CITY TREASURER

SERVICES OFFERED

1. Service Name :

Payment of Real Property Tax

Real Property Tax Payments is required, in certain transactions (e.g. securing a Building Permit), to prove that taxes on real property have been paid and updated.

Type of Transaction	Online Payments Thru Mail/ Emails
Who may avail	Owner, administrators, representatives of property owners
Checklist of Requirements	Where to Secure
- Copy of Latest Real Property Tax Declaration/ Copy of Last Official Receipt - Official Receipt	Local Treasury Operations Division Local Revenue Collection Division

2. Service Name :

Payment of Real Property Transfer Tax

Real Property Transfer Taxes are paid for transactions involving transfer of ownership of real property. The tax should be paid within sixty (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/Division/Section	Local Treasury Operations Division Local Revenue Collection Division
Type of Transaction	Manual computation from LTOD Online Payment at LRCD
Who may avail	All taxpayers of Real Property Tax
Checklist of Requirements	Where to Secure
- Photocopy of Deed of Sale/Deed of Donation/Extra Judicial Settlement/Affidavit of Consolidation of Ownership/Certificate of Sale - Photocopy of eCAR (BIR)/ONETT Computation Sheet/Capital Gain Tax/20000T - Photocopy of Tax Declaration - Photocopy of Tax Declaration of Building or Certificate of No improvement - Photocopy of Title - Photocopy of Death Certificate (for Extra Judicial Settlement) - Photocopy of Property Holdings (for Extra Judicial Settlement) - Photocopy of Special Power of Attorney (SPA)	Local Treasury Operations Division
- Official Receipt	Local Revenue Collection Division

3. Service Name :**Issuance and Payment of Community Tax Certificates (CTC)**

The Community Tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year.

Office/Division/Section	Local Revenue Collection Division	
Type of Transaction	Online transaction at the Revenue Collection Division	
Who may avail	Every inhabitant of of the City of Tarlac at the age of eighteen (18) years or over who: a) Has been regularly employed on a wage or salary basis for atleast thirty consecutive working days during any calendar year; b) Is engaged in business or occupation; or c) Owns real property with an aggregate assessed value of One Thousand pesos (P1,000.00) or more; or d) Is required by law to file an income tax return; e) Others	
Checklist of Requirements	Where to Secure	
<u>For Individuals</u> - Income Tax Return (ITR) - Valid Ids with Personal Information <u>For Businesses</u> - Business Assessment or Statement of Account for Business	Local Revenue Collection Division	

4. Service Name :**Payment of Miscellaneous Fees**

Permit Fees collected from various Offices

Office/Division/Section	MO, CEO, CAO, BPLO, CHO, CENRO, POSO, CTO-LTOD Local Revenue Collection Division	
Type of Transaction	Manual computation of fees from various Offices Payment at LRCD	
Who may avail	All taxpayers	
Checklist of Requirements	Where to Secure	
- Photocopy of OR/CR, Citation Ticket (if available) - Equipment for Calibration - Valid Identification Card	<u>City Treasurer's Office - LTOD</u> - Hauling/Delivery Trucks/Vans - Weight and Measures - Occupational Permit Fee	

5. Service Name :**Issuance and Payment of Various Certifications/Clearances**

The following certificates are issued and required for securing bank loans, indigent services, record purposes etc...

Certificate of No Business

Certificate of Retirement of Business

Certificate of Business Payment

RPT Tax Clearance

Office/Division/Section	Local Treasury Operations Division Local Revenue Collection Division
Type of Transaction	Manual - Payment Order Form at LTOD Payment at LRCD
Who may avail	All taxpayers of Business Tax and Real Property Tax
Checklist of Requirements	Where to Secure
<u>Certificate of No Business</u> - Request Letter <u>Certificate of Retirement of Business</u> - ID/SPA if not the owner - Affidavoit of Closure with Gross Sales - Brgy. Certification - Business Plate/Mayor's Permit Plate - BIR Qtr/Annual Payment - Official Receipt of Last Payment <u>Certificate of Business Payment</u> - Request Letter - ID/SPA if not the owner - Official Receipt of Last Payment <u>RPT Tax Clearance</u> - ID/SPA if not the owner - Official Receipt of Last Payment	Local Treasury Operations Division
- Official Receipt	Local Revenue Collection Division

6. Service Name :**Payment of Business Tax**

Permit /Tax/ Fees collected from various business establishment operating in the city

Office/Division/Section	Business Permit and Licensing Office Local Revenue Collection Division
Type of Transaction	Online computation/assessment from BPLO Payment at Treasury LRCD
Who may avail	All taxpayers
Checklist of Requirements	Where to Secure
- Business Computation/Assessment Form - Official Receipt	Business Permit and Licensing Office Local Revenue Collection Division

SCHEDULE OF FEES

Real Property Tax	
Installments	Date
1st Installment	on or before March 31
2nd Installment	on or before June 30
3rd Installment	on or before September 30
4th Installment	on or before December 31

Business Tax	
Quarterly Payments	Date
1st Quarter	January 20
2nd Quarter	April 20
3rd Quarter	July 20
4th Quarter	October 20