



## 9. RECEIPT OF REAL PROPERTY TAX

<b>Office or Division:</b>	OFFICE OF THE MUNICIPAL TREASURER	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2C – Government to Citizen	
<b>Who May Avail:</b>	Real Property Owners / General Public	
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>	
Previous Tax Receipt	To be secured by the client	
Real Property Tax Bill	To be secured by the client	
Tax Declaration	Office of Municipal Assessor	
<b>PERIOD AND MODE OF PAYMENT</b>	The owner of the real property and the person having legal interest therein may pay the Real Property Basic Tax and the Additional tax for Special Education Fund (SEF) due thereon without interest in four(4) equal installments. If in case it will be paid on or before the due date:	
	1st Quarter - January to March 21	
	2nd Quarter - April to June 21	
	3rd Quarter - July to September 21	
4th Quarter - October to December 21		
<b>TAX DISCOUNT/PENALTY ON PAYMENT</b>		
a. Prompt Payment	If the real property tax payment is up-to-date the taxpayers get a ten percent (10%) discount	
b. Advance Payment	If the real property tax payment is up-to-date the taxpayers get a twenty percent (20%) discount	
c. Penalty of Late Payment	A two percent (2%) penalty per month	



<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Presents the previous tax receipts, if any	Validates submitted requirements	none	4 minutes	Revenue Collector
2. Pays necessary fees to the Municipal Treasurer's Office	Posts the payment, issues and releases official receipt	Based on the assessed value of real property	1 minute	Revenue Collector
-end of transaction-				
<b>TOTAL</b>		<b>Based on the assessed value of real property</b>	<b>5 minutes</b>	