

**CITIZEN CHARTER
OFFICE OF THE CITY TREASURER
ADMINISTRATIVE DIVISION**

RECEIVING OF CORRESPONDENCES

This transaction includes receiving letters to any staff in relation to official work that requires response or appropriate action.

Office or Division:	City Treasurer's Office Administrative Division
Classification:	Simple Transaction
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	<ul style="list-style-type: none"> • City Government Employees • Private Individuals • Corporation or Authorized Representative • Local/National Government Agencies

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>1. 1. Original and Duplicate Copy</p> <ul style="list-style-type: none"> • Letter of Request <ul style="list-style-type: none"> • When requiring certain information, permission, favor, service, or anything else. • Letter of Protest <ul style="list-style-type: none"> • When intended to convey and record discontent about billing and payment • Letter of Complaint <ul style="list-style-type: none"> • When there is a need for action to resolve a complaint • Memoranda/Circular/Guidelines <p>For information that need to be disseminated to ensure that the staff's knowledge is appropriate and timely</p>	<ul style="list-style-type: none"> • Personal Letter • From the Company involved • From the Government Agency/ Office

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit the original and duplicate copy for the acknowledgement receipt.	1. Receive the letter: a. Acknowledge the letter received. Indicate the name, signature, time and date of receipt	None	One (1) minute	MA. CHERR ENRIQUEZ Admin Staff Administrative Division
2	1. Acknowledge the accepted duplicate copy of letter and set aside for the return of letter sender.	2. Return the duplicate copy of the letter with a phone number that can be called and a return date	None	One (1) minute	MA. CHERR ENRIQUEZ Admin Staff Administrative Division

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		3. Record the letter received in the logbook for monitoring	None	One (1) minute from the time of acceptance	MA. CHERR ENRIQUEZ Admin Staff Administrative Division
		4. Give the letter to the City Treasurer for her information	None		
		5. Review the content and identify the office/person involved and who should respond to the request of the letter	None	Ten (10) minutes <i>*depending on the length of the letter</i>	MARITA A. CALAJE City Treasurer
		6. Take the letter to the responsible division or person for corresponding action	None	Three (3) minutes	MA. CHERR ENRIQUEZ Admin Staff Administrative Division
		7. Make a response letter with a corresponding action fit for the letter	None	One to Three (1-3) days from the time of letter received	MILA NIMFA S. DORILAG Supervising Administrative Officer Administrative Division MARY F. CLAUDIO Local Revenue Collection Officer II Treasury Operations and Review Division JOSE GIOVANNI G. QUITONGCO Accountant IV Business Tax & Miscellaneous Revenue Division CURRENT VACANCY Head Cashier Cash Division
	1. Call the phone numbers provided to determine the status of response/action on the matter	8. Provide the details such as status of office action and person responsible	None	Four (4) minutes	MA. CHERR ENRIQUEZ Admin Staff Administrative Division
	2. Acknowledge the receipt of response letter	9. Document/record the name of the recipient	None	One (1) minute	MA. CHERR ENRIQUEZ Admin Staff

#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					Administrative Division
				One to Three (1-3) days and twenty (20) minutes from the time of acceptance	<ul style="list-style-type: none"> Additional days if the response requires a thorough investigation and analysis.

FIDELITY BOND APPLICATION:

Fidelity Bond is an insurance of bondable public officer under the Fidelity Fund to assure: (1) faithfully perform all the duties imposed by law upon him, (2) faithfully account all funds and public property coming into his possession, custody or control.

Office or Division:	City Treasurer's Office-Administrative Section
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Pasig City Government Accountable Officers and Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Accomplished Form 57-A	City Treasurer's Office-Administrative Section
2. City Mayor's Office Order for New Special Disbursing Officer indicating approved maximum amount of accountability	City Mayor's Office
3.City Mayor's Office Order for Renewal Application with increase in maximum accountability	City Mayor's Office
4.Clearances for Accountable Officers with pending administrative and criminal case	City Legal Office

CLIENT SERVICE	OFFICEACTIONS: PROCESSING/ENCODING/APPROVAL OF BOND APPLICATION:	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1. Receive General Form 57(A) Request for Bonding of Accountable Officers from clients/applicants for Fidelity Bonding	In accordance with the	1-3 days depends upon the applicant's work station location	Treasury Admin Section Focal Person: Maria Imelda Porciuncula
	2. Check completeness of data		2 mins	
	3. Approval of GF# 57(A) (Manual Form)		1-2 days	CityAdministrator: Atty Jeronimo Manzanero
	4. Encoding of all the applicant's information to the BTr Online Fidelity Bonding System (OFBS)		10 mins per GF# 57	Treasury Admin Section Focal Person: Maria

CLIENT SERVICE	OFFICEACTIONS: PROCESSING/ENCODING/APPROVAL OF BOND APPLICATION:	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Bonding of all Pasig LGU Accountable Officers		prescribed Premium Rates set forth by Bureau of Treasury		Imelda Porciuncula
	5. Approval of all applicants Form 57(A) System Generated		2 mins	City Treasurer: Marita Calaje
	6. Printing of system generated list report with premium total to be paid		3 mins	Treasury Admin Section Focal Person: Maria Imelda Porciuncula
	7. Sign Reviewed and Approved of system generated list report hard copy		3-4 days	City Legal Officer: Atty. Josephine Lati-Bagaoisan City Treasurer: Marita Calaje
	8. Transmittal of signed system generated list to Budget Office for OBR, DV, and Check Preparation		1 week	Treasury-Admin Office' processor
	9. Sending of all scanned documents thru email to Bureau of Treasury for issuance of Authority to Accept Payment (ATAP)		1 hr depends upon the quantity of application forms	
	10. Payment of Fidelity Bond to Landbank of the Phils.		1 hr depends upon the bank's queue	
	11. Sending thru email scanned copy of validated deposit slip and ATAP duly stamped received by LBP		5 mins	
12. Printing of Fidelity Bond Confirmation Letter sent by Bureau of Treasury thru email	2 mins	Treasury-Admin Office' processor		

ISSUANCE OF ACCOUNTABLE FORMS

This is for the proper issuance of accountable forms to all authorized government employees to avoid inherent risk of losing public money.

Office or Division:	City Treasurer's Office Administrative Division
Classification:	Simple Transaction
Type of Transaction:	G2G – Government to Government
Who may avail:	<ul style="list-style-type: none"> • Liquidating Officers • Barangay Treasurers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Requisition Issue Slip	Accountable Forms Section

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Valid Identification Card	Personal
Authorization letter from Barangay Treasurer requesting for release of Accountable Forms	Barangay Treasurer

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Fill in the Requisition Issue Slip (RIS) : <ul style="list-style-type: none"> • Date • Type of receipt requested • Receipt Volume Signature	1. Provide a Requisition Issue Slip (RIS)	None	20 seconds	JAMES CARLOS C. JOSE RIZA-LEA M. CABASE DIANA S. RAYRAY Admin Staff Administrative Division
2	Pass the RIS form to Accountable Form Section	2. Check if all the required details are filled out properly	None	20 seconds	JAMES CARLOS C. JOSE RIZA-LEA M. CABASE DIANA S. RAYRAY Admin Staff Administrative Division
		3. Send the RIS to the Supervising Administrative Officer for signing approval to release accountable forms.	None		
		4. Sign the RIS for proof of consent	None	10 seconds	MILA NIMFA S. DORILAG Supervising Administrative Officer Administrative Division
		5. Prepare the accountable form receipts based on the number of authorized requests	None	B16 and B17: 10 seconds AF51 and AF56: 2 minutes	JAMES CARLOS C. JOSE RIZA-LEA M. CABASE DIANA S. RAYRAY Admin Staff Administrative Division
		6. Record the series detail in the record book for monitoring and control	None	10 seconds	JAMES CARLOS C. JOSE RIZA-LEA M. CABASE

#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					DIANA S. RAYRAY Admin Staff Administrative Division
3	Count if the number of stubs of official receipts are correct	7. Give the requested accountable forms and ask for acknowledgement of receipt	None	One to Three (1-3) days from the time of letter received	JAMES CARLOS C. JOSE RIZA-LEA M. CABASE DIANA S. RAYRAY Admin Staff Administrative Division
4	Sign the requested accountable form series in the logbook			One to Three (1-3) days from the time of letter received	JAMES CARLOS C. JOSE RIZA-LEA M. CABASE DIANA S. RAYRAY Admin Staff Administrative Division
	NUMBER OF TIME TRANSACTIONS IN TOTAL			B16 and B17: 1 minute AF51 and AF56: 3 minutes	

**CITIZEN CHARTER
OFFICE OF THE CITY TREASURER
TREASURY OPERATIONS AND REVIEW DIVISION**

REVENUE EXAMINATION

This task involves inspection, verification and examination of accounting and other pertinent records of businessmen, in order to ascertain that correct taxes, fees and charges are being assessed. Assignments received are initially of limited complexity but may increase in difficulty until they reach the full performance level. Knowledge and proper training of examiners on relevant provisions of the law, and contacts and coordination with taxpayers and their representatives are significant aspects of the work.

Assignments require evaluative thinking and are carried out in accordance with RA7160, Local Treasury Operations Manual, other applicable laws and regulations, and detailed work instructions. Employees have a controlling responsibility for assigned examinations.

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners <ul style="list-style-type: none"> • Single Proprietors • Partnerships • Corporation

LIST OF REQUIREMENTS	WHERE TO SECURE
1. Business Permit	• Business Permit and License Department
2. Business License Receipts	• Office of the City Treasurer
3. Latest Letter of Authority and Letter of Confirmation (<i>proof of Examination</i>) issued	• Company's record/file
4. Audited Financial Statement	• Securities and Exchange Commission
5. Books of Accounts	• Company's record/file
6. Purchases, Sales and Delivery Invoices	• Company's record/file
7. Certificate of Registration (BIR FORM 2303)	• Bureau of Internal Revenue
8. Value Added Tax (VAT), Percentage, Excise or Quarterly payments to Bureau of Internal Revenue	• Bureau of Internal Revenue
9. Business Permit and Taxes paid in other Cities or Municipalities if the establishment/Company has branches outside Pasig City	• LGU – where the business is located Office of the City Treasurer

10. Schedule of Gross Sales/Receipts for every branch duly certified by an authorized official or representative of the establishment/company	• Company's record/file
11. Articles of Incorporation/Partnership	• Securities and Exchange Commission
12. Contract of Lease <i>(if place of business is rented)</i>	• Company's record/file
13. List of Employees submitted to Social Security System	• Social Security System
14. Letter of Credit/Bill of Lading <i>(for importers and exporters)</i>	• Company's record/file
15. POEA License, Deployment Reports <i>(for manpower agencies)</i>	• Philippine Overseas Employment Administration
16. DOT Accreditation <i>(for tourist oriented and related business)</i>	• Department of Tourism
17. Contract of Agreement on Projects <i>(for general building and engineering contractors)</i>	• Company's record/file
18. Community Tax Certificate	• Office of the City Treasurer

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.	<p>a. Acknowledge receipt of the Notification Letter</p> <p>b. Send Confirmation or a Letter of Response to Window 8, 2nd Floor, Office of the City Treasurer, Pasig City Hall Main Office or e-mail at citytreasurer@pasigcity.gov.ph</p>	<ul style="list-style-type: none"> • Prepare the Notification Letter addressed to the business taxpayer, informing the revenue examination to be conducted by the Examination Team. • Confirm the receipt of letter or email • Schedule the Revenue Examination 	<p>None</p> <p>None</p>	<p>1 day</p> <p>1 day <i>(upon receipt of confirmation)</i></p>	<p>REVENUE EXAMINATION TEAMS:</p> <p>TEAM 1: MARY F. CLAUDIO JERICO T. BUENAVENTURA MARIA NERISSA M. DELUTE</p> <p>TEAM 2: MILA NIMFA S. DORILAG REX C. OPERIO CAREEN B. CRUZ</p> <p>TEAM 3: MARK RUSSEL B. SANTOS JUDITH B. ARADA JOHN STEPHEN S. BALDERAMA</p> <p>TEAM 4: MICHELLE B. PAREL CECILIA D. RIVERA EDUARDO O. GADDI JR.</p> <p>TEAM 5: JOSE GIOVANNI G. QUITIONGCO MA. AMELIA S. ALBA ARBIL RENDEL R. SY</p> <p>ISSUING AUTHORITY:</p> <p>MARITA A. CALAJE City Treasurer</p>

#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2.	<p>a. Acknowledge receipt of the Letter of Authority</p> <p>b. Prepare the necessary documents from the list of requirements</p>	<ul style="list-style-type: none"> Prepare the Letter of Authority, signed by the City Treasurer and the members of the Examination Team, outlining the examination schedule and the documents to be prepared. 	None	1 day	<p>REVENUE EXAMINATION TEAMS:</p> <p>TEAM 1: MARY F. CLAUDIO JERICO T. BUENAVENTURA MARIA NERISSA M. DELUTE</p> <p>TEAM 2: MILA NIMFA S. DORILAG REX C. OPERIO CAREEN B. CRUZ</p> <p>TEAM 3: MARK RUSSEL B. SANTOS JUDITH B. ARADA JOHN STEPHEN S. BALDERAMA</p> <p>TEAM 4: MICHELLE B. PAREL CECILIA D. RIVERA EDUARDO O GADDI JR.</p> <p>TEAM 5: JOSE GIOVANNI G. QUITONGCO MA. AMELIA S. ALBA ARBIL RENDEL R. SY</p> <p>ISSUING AUTHORITY:</p> <p>MARITA A. CALAJE City Treasurer</p>
3.	<p>a. Validate the Identity of the Examination Team against the Letter of Authority and Mission Order issued.</p>	<ul style="list-style-type: none"> Examination Team must properly identify themselves to the owner or manager of the business establishment by presenting the following: <ul style="list-style-type: none"> a. Identification Cards b. Mission Order c. Letter of Authority 	None	3 days	<p>REVENUE EXAMINATION TEAMS:</p> <p>TEAM 1: MARY F. CLAUDIO JERICO T. BUENAVENTURA MARIA NERISSA M. DELUTE</p> <p>TEAM 2: MILA NIMFA S. DORILAG REX C. OPERIO CAREEN B. CRUZ</p> <p>TEAM 3: MARK RUSSEL B. SANTOS JUDITH B. ARADA JOHN STEPHEN S. BALDERAMA</p> <p>TEAM 4: MICHELLE B. PAREL CECILIA D. RIVERA EDUARDO O GADDI JR.</p> <p>TEAM 5: JOSE GIOVANNI G. QUITONGCO MA. AMELIA S. ALBA ARBIL RENDEL R. SY</p>

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>b. Assist in the queries of the Examination Team</p>	<ul style="list-style-type: none"> • Conduct the Revenue Examination <ul style="list-style-type: none"> • Compare /Validate the Gross Sales /Receipts declared vis-à-vis the Gross Sales/Receipts appearing in the sales documents examined • Prepare the Working Papers and Tax Data and Assessment Form upon receipt of complete documents 	<p>Applicable penalties on any violation <i>(Non-presentation of Books of Accounts)</i></p>		
4.	<p>a. Acknowledge receipt of the Letter of Assessment (First Notice)</p> <p>b. Settle within fifteen (15) days upon receipt</p>	<ul style="list-style-type: none"> • Prepare the Letter of the Assessment (First Notice) signed by the City Treasurer to the business taxpayer showing the amount of tax deficiency inclusive of penalties, <i>(surcharges, and interest)</i> resulting from the conduct of the examination 		<p>1 day after the completion of the Working Papers and Tax Data and Assessment Form</p>	<p>REVENUE EXAMINATION TEAMS:</p> <p>TEAM 1: MARY F. CLAUDIO JERICO T. BUENAVENTURA MARIA NERISSA M. DELUTE</p> <p>TEAM 2: MILA NIMFA S. DORILAG REX C. OPERIO CAREEN B. CRUZ</p> <p>TEAM 3: MARK RUSSEL B. SANTOS JUDITH B. ARADA JOHN STEPHEN S. BALDERAMA</p> <p>TEAM 4: MICHELLE B. PAREL CECILIA D. RIVERA EDUARDO O GADDI JR.</p> <p>TEAM 5: JOSE GIOVANNI G. QUITIONGCO MA. AMELIA S. ALBA ARBIL RENDEL R. SY</p> <p>ISSUING AUTHORITY:</p> <p>MARITA A. CALAJE City Treasurer</p>

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
5.	<p>a. Acknowledge receipt of the Letter of Assessment (Second Notice)</p> <p>b. Settle within sixty (60) days upon receipt of the First Notice</p>	<ul style="list-style-type: none"> Prepare the Letter of the Assessment (Second Notice) signed by the City Treasurer to the business taxpayer showing the amount of tax deficiency inclusive of the updated penalties, <i>(surcharges, and interest)</i> in case the taxpayer fails to respond fifteen (15) days upon receipt of the First Notice. 		15days <i>upon receipt of the First Notice</i>	<p>REVENUE EXAMINATION TEAMS:</p> <p>TEAM 1: MARY F. CLAUDIO JERICO T. BUENAVENTURA MARIA NERISSA M. DELUTE</p> <p>TEAM 2: MILA NIMFA S. DORILAG REX C. OPERIO CAREEN B. CRUZ</p> <p>TEAM 3: MARK RUSSEL B. SANTOS JUDITH B. ARADA JOHN STEPHEN S. BALDERAMA</p> <p>TEAM 4: MICHELLE B. PAREL CECILIA D. RIVERA EDUARDO O GADDI JR.</p> <p>TEAM 5: JOSE GIOVANNI G. QUITONGCO MA. AMELIA S. ALBA ARBIL RENDEL R. SY</p> <p>ISSUING AUTHORITY:</p> <p>MARITA A. CALAJE City Treasurer</p>
6.	<p>a. Acknowledge receipt of the Letter of Assessment (Final Notice)</p> <p>b. Settle immediately upon receipt of Final Notice</p>	<ul style="list-style-type: none"> Prepare the Letter of the Assessment (Final Notice) signed by the City Treasurer to the business taxpayer showing the amount of tax deficiency inclusive of the updated penalties, <i>(surcharges, and interest)</i> in case the taxpayer fails to respond sixty (60) days upon receipt of the Second Notice 		38 days <i>upon receipt of the Second Notice</i>	<p>REVENUE EXAMINATION TEAMS:</p> <p>TEAM 1: MARY F. CLAUDIO JERICO T. BUENAVENTURA MARIA NERISSA M. DELUTE</p> <p>TEAM 2: MILA NIMFA S. DORILAG REX C. OPERIO CAREEN B. CRUZ</p> <p>TEAM 3: MARK RUSSEL B. SANTOS JUDITH B. ARADA JOHN STEPHEN S. BALDERAMA</p> <p>TEAM 4: MICHELLE B. PAREL CECILIA D. RIVERA EDUARDO O GADDI JR.</p> <p>TEAM 5: JOSE GIOVANNI G. QUITONGCO MA. AMELIA S. ALBA ARBIL RENDEL R. SY</p>

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					CRISELDA Z. SILAYA EVELYN Q. VALIENTE
8.	a. Present the Official Receipt to the assigned Examiner/s	<ul style="list-style-type: none"> Update the taxpayer's file folder with the details of payment Prepare and Issue the Letter of Confirmation or Certificate of Examination signed by the City Treasurer to business to certify the completion of the examination. 		5 mins.	REVENUE EXAMINATION TEAMS: TEAM 1: MARY F. CLAUDIO JERICO T. BUENAVENTURA MARIA NERISSA M. DELUTE TEAM 2: MILA NIMFA S. DORILAG REX C. OPERIO CAREEN B. CRUZ TEAM 3: MARK RUSSEL B. SANTOS JUDITH B. ARADA JOHN STEPHEN S. BALDERAMA TEAM 4: MICHELLE B. PAREL CECILIA D. RIVERA EDUARDO O GADDI JR. TEAM 5: JOSE GIOVANNI G. QUITIONGCO MA. AMELIA S. ALBA ARBIL RENDEL R. SY ISSUING AUTHORITY: MARITA A. CALAJE City Treasurer
TOTAL:				60 days & 15 minutes	

APPLICATION FOR A DISCOUNT OR WAIVER OF PENALTIES

This transaction entails the application of discounts or waiver of penalties granted by the City Mayor or his duly authorized representative in accordance provided under Section 358 (a-g) of the 2017 Revised Pasig Revenue Code.

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business G2B – Government to Government
Who may avail:	<ul style="list-style-type: none"> Property Owners/Administrators Business Owners Government Agencies Banks and Financial Institutions

LIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter of Request for Discount or Waiver of Penalties with complete contact information	<ul style="list-style-type: none"> Requesting Party <i>(Taxpayer, Authorized Representative, Interested Parties)</i>
2. Updated Assessment of Business Tax Deficiency/Real Property Tax	<ul style="list-style-type: none"> Treasury Operations and Review Division Real Property Tax Division
3. Other documents to support the request for discount/waiver of penalties	<ul style="list-style-type: none"> Company/Taxpayer's Record/File
4. City Administrator's Approval (Photocopy and Original)	<ul style="list-style-type: none"> Office of the City Administrator

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.	Submit a copy of the Request Letter together with the supporting documents to Window 8 of the City Treasurer's Office.	<ul style="list-style-type: none"> Stamped received the duplicate copy of the request and send the Original Copy to TORD 	None	3 mins.	RECEIVING WINDOW: WINDOW 8: MA. CHERR J. ENRIQUEZ
2.		<ul style="list-style-type: none"> Evaluate the existing records and documents submitted to validate request 	None	1 day	TREASURY OPERATIONS AND REVIEW DIVISION: MARY F. CLAUDIO MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA ARBIL RENDEL SY
3.		<ul style="list-style-type: none"> Prepare a Tax Memorandum addressed to the City Administrator for approval 	None	1 day	MARY F. CLAUDIO LTOO II
4.	Wait/Follow-up response/approval to the City Administrator's Office.	<ul style="list-style-type: none"> The City Administrator decides whether the request is eligible to be given favorable consideration. 	None	Please refer to the City Administrator's Citizen's Charter	ATTY. JERONIMO U. MANZANERO City Administrator
5.	a. Acknowledge receipt of the City Approval for Discount/Waiver of Penalties. b. Settle the tax dues within the prescribed time specified in the City Administrator's Approval.	<ul style="list-style-type: none"> Issue the copy of the City Administrator's Approval 	None		Please refer to City Administrator's Citizen's Charter
6.	Proceed to TORD for the application of discount/waiver of penalties in the system	a. Process the approved discount/waiver of penalties in the system: <ul style="list-style-type: none"> BPLS (Business) RPTMS (RPT) 	None	10mins.	TREASURY OPERATIONS AND REVIEW DIVISION: MARY F. CLAUDIO MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA ARBIL RENDEL SY

#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		b. Print the adjusted Tax Order of Payment			
7.	<p>a. Proceed to Cashier to tender payment</p> <p>b. Check details of the Official Receipt issued</p>	<ul style="list-style-type: none"> • Accept payment tendered: <ul style="list-style-type: none"> - Cash - Check - Credit Card - Debit Card c. Issue the Official Receipt corresponding to the amount received. Give change, if any. 	Amount stated in Tax Order of Payment	2 mins.	CASHIERS: MA. LOURDES EIMEE P. BAUTISTA ROSEMARIE P. PACA FHERLYN D. MACACHOR ROBILYN V. CRUZ MA. LOUVILLET L. JAVIER ROMEO C. NERONA ELLANDA D. RACHO EMMA A. REYES CATHERINE R. CASIANO IGUS V. MAGPANTAY SARAH JANE U. JUANSON NESEIL N. SANTIAGO CAMILLE B. NARCISO REGGYNA S. NEPOMUCENO MARY GRACE C. FERNANDEZ CRISELDA Z. SILAYA EVELYN Q. VALIENTE
TOTAL:				2 days & 15 minutes <i>upon receipt of letter request</i>	

PROTEST OF ASSESSMENT

This transaction involves the taxpayer's right to file a protest within 60 days of receiving the assessment notice. Otherwise, the assessment becomes final and executory. If the protest is denied, the taxpayer's remedy is to elevate the case to the appropriate courts.

SEC. 252. Payment Under Protest. — (a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the provincial, city treasurer, or municipal treasurer, in the case of a municipality within Metropolitan Area, who shall decide the protest within sixty (60) days from receipt. - **RA 7160 The Local Government**

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business
Who may avail:	<ul style="list-style-type: none"> • Property Owners/Administrators • Business Owners

LIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter of Protest	<ul style="list-style-type: none"> Requesting Party (Taxpayer, Authorized Representative, Interested Parties)
2. Copy of the Notice of Assessment (with Acknowledgement Receipt)	<ul style="list-style-type: none"> Company's Record/File
3. Other documents to support the protest <ul style="list-style-type: none"> Legal Bases Declaration from other LGUs 	<ul style="list-style-type: none"> Company's Record/File

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.	File a written protest with the City Treasurer within a period of sixty (60) days from the receipt of the Notice of Assessment	<ul style="list-style-type: none"> Acknowledge receipt of the Letter of Protest 	None	3 mins.	RECEIVING WINDOW: WINDOW 8: MA. CHERR J. ENRIQUEZ
2.		<ul style="list-style-type: none"> Review the validity of taxpayer's claim Prepare a Report of Analysis/Recommendation to the City Treasurer 	None	5 days upon receipt	MARY F. CLAUDIO LTOO II MARITA A. CALAJE City Treasurer
3.		<ul style="list-style-type: none"> The City Treasurer will decide on the Protest 	None	45 days from the time of filing of the Protest	MARITA A. CALAJE City Treasurer
4.	Acknowledge receipt of the Notice of Assessment/Denial of Protest	<ul style="list-style-type: none"> Issue a Notice cancelling wholly or partially the assessment, if the City Treasurer finds the protest to be wholly or partially meritorious 	None	10 days	MARITA A. CALAJE City Treasurer
5.	Appeal with the court of competent jurisdiction in thirty (30) days from the receipt of the denial of the protest or from the lapsed of sixty (60)-day period	<ul style="list-style-type: none"> Deny the protest wholly or partly, if the City Treasurer finds the assessment to be wholly or partly correct 	None		MARITA A. CALAJE City Treasurer
TOTAL:				60 days & 3 minutes upon receipt of written protest	

APPLICATION FOR TAX CREDIT

SEC. 196. Claim for Refund of Tax Credit. — No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the local treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit. - **RA 7160 The Local Government Code**

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business
Who may avail:	<ul style="list-style-type: none"> • Property Owners/Administrators • Business Owners

LIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter of Request for Tax Credit	<ul style="list-style-type: none"> • Composed by the requesting party
2. Supporting documents for Tax Credit: <ul style="list-style-type: none"> a. For excess of checks: <ul style="list-style-type: none"> • Original Copy of Official Receipt b. For Over Declaration of Gross Sales <ul style="list-style-type: none"> • Approved Voluntary Adjustment Form • Copy of Financial Statement/Income Tax Return • Copy of Breakdown of Sales per Branch • Copy of VAT Returns (monthly/quarterly) • Copy of Assessment and Official Receipt from other LGUs c. For Regulatory Fees/PEZA/Community Tax: <ul style="list-style-type: none"> • Indorsement Letter from the office where erroneous/over payment was collected d. For Accounting Deduction <ul style="list-style-type: none"> • Certificate of Advance Collection from the City Accounting Office e. For Business Tax on Transfer Tax <ul style="list-style-type: none"> • Indorsement from the Transfer Tax Unit • Tax Order of Payment of Business Tax on Transfer Tax • Copy of Business Tax on Transfer Tax Official Receipt f. For Cancelled Compromise Agreement <ul style="list-style-type: none"> • Copy of Approved Compromise Agreement 	<ul style="list-style-type: none"> • Office of the City Treasurer • Business Permit and License Department • Taxpayer's File • Taxpayer's File • Taxpayer's File • Taxpayer's File • Regulatory Offices: (Sanitary, CENRO, FIRE, OBO, CPDO) • PEZA: (BTMRD, Office of the City Treasurer) • COMTAX: (Community Tax Section, Office of the City Treasurer) • City Accounting Office • Transfer Tax Unit, Real Property Tax Division • Taxpayer's File

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.	File a written claim for tax credit with the City Treasurer within two (2) years from the date of payment of tax due requested to be credited	<ul style="list-style-type: none"> Acknowledge receipt of the Letter of Request for Tax Credit 	None	3 mins.	RECEIVING WINDOW: WINDOW 8: MA. CHERR J. ENRIQUEZ
2.		<ul style="list-style-type: none"> Review the validity of taxpayer's claim Prepare a Report of Analysis/Recommendation to the City Treasurer 	None	5 days upon receipt	EVALUATORS: MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA ARBIL RENDEL SY REVIEWED AND CERTIFIED CORRECT BY: MARY F. CLAUDIO LTOO II
4.	Acknowledge receipt of the Tax Credit Certificate	<ul style="list-style-type: none"> Prepare the Tax Credit Certificate Approve and Issue the Tax Credit Certificate 	None	2 days	EVALUATORS: MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA ARBIL RENDEL SY RECOMMENDING APPROVAL: MARY F. CLAUDIO LTOO II APPROVING AUTHORITY: MARITA A. CALAJE City Treasurer
5.		<ul style="list-style-type: none"> Process the approved tax credit in the System <ul style="list-style-type: none"> a. BPLTAS – Business Tax Accounts b. RPTMS – RPT Accounts 	None	3 mins.	TREASURY OPERATIONS AND REVIEW DIVISION MARY F. CLAUDIO MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA ARBIL RENDEL SY
TOTAL:				7 days & 6 minutes upon receipt of letter request	

APPLICATION FOR TAX REFUND

SEC. 196. Claim for Refund of Tax Credit. — No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the local treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit. - **RA 7160 The Local Government Code**

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business
Who may avail:	<ul style="list-style-type: none"> • Property Owners/Administrators • Business Owners
LIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter of Request for Tax Refund	<ul style="list-style-type: none"> • Composed by the requesting party
2. Supporting documents for Tax Refund: BUSINESS TAX <ol style="list-style-type: none"> a. City Administrator’s Approval for Tax Refund b. Original Assessment c. Original Official Receipt/s d. Certificate of Retirement e. Payment History REAL PROPERTY TAX <ol style="list-style-type: none"> a. Tax Declaration b. Proof of Authority to the Property c. Original Official Receipt/s d. Indorsement from the Real Property Tax Division 	<ul style="list-style-type: none"> • City Administrator’s Office • Taxpayer’s File

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.	File a written claim for tax refund with the City Treasurer within two (2) years from the date of payment of tax due requested to be refunded	<ul style="list-style-type: none"> • Acknowledge receipt of the Letter of Request for Tax Refund 	None	3 mins.	RECEIVING WINDOW: WINDOW 8: MA. CHERR J. ENRIQUEZ
2.		<ul style="list-style-type: none"> • Review the validity of taxpayer’s claim • Prepare a Report of Analysis/Recommendation to the City Treasurer 	None	5 days upon receipt	EVALUATORS: MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA ARBIL RENDEL SY REVIEWED AND CERTIFIED CORRECT BY: MARY F. CLAUDIO LTOO II
3		FOR THE PREVIOUS YEARS <ul style="list-style-type: none"> • Prepare a Tax Memorandum based on evaluation 		1 day	MARY F. CLAUDIO LTOO II Noted by: MARITA A. CALAJE City Treasurer

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		FOR THE CURRENT YEAR: • Approve Tax Refund			APPROVING AUTHORITY: MARITA A. CALAJE City Treasurer
4.		• Indorse the Approved Tax Refund to the City Accounting Office for preparation of Disbursement Voucher	None	1 day	EVALUATORS: MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA ARBIL RENDEL SY
TOTAL:				7 days and 3 minutes <i>from the time of receipt of Request</i>	

PROCESS ELECTRONIC BILLING OF TAX ADJUSTMENTS

This process involves the issuance of electronic billing statement to collect tax payables resulting from short collections, tax adjustments due to re-assessment or re-classification of properties, and attributed payment of common areas.

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business
Who may avail:	<ul style="list-style-type: none"> • Real Property Owners/Administrators • Interested Parties (banks, buyers, mortgagee)

LIST OF REQUIREMENTS	WHERE TO SECURE
1. Indorsement for Tax Adjustment with the following attachments: <ul style="list-style-type: none"> • Tax Adjustment Manual Computation • Payment History • Copy of New Tax Declaration 	<ul style="list-style-type: none"> • Real Property Tax Division

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.		• Receive the indorsement of Tax Adjustment from the Real Property Tax Division		1 min.	EVALUATORS: MARIA NERISSA M. DELUTE CAREEN B. CRUZ JOHN STEPHEN S. BALDERAMA

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2.		<ul style="list-style-type: none"> Evaluate the forwarded manual assessment 		30 mins. <i>upon receipt</i>	ARBIL RENDEL SY
3		Process and issue the electronic billing statement in the RPTAS System		2 mins.	
4.	<p>a. Proceed to Cashier to tender payment</p> <p>b. Check details of the Official Receipt issued</p>	<ul style="list-style-type: none"> Accept payment tendered: <ul style="list-style-type: none"> - Cash - Check - Credit Card - Debit Card <p>Issue the Official Receipt corresponding to the amount received. Give change, if any.</p>	Amount stated in Tax Order of Payment	2 mins.	CASHIERS: MA. LOURDES EIMEE P. BAUTISTA ROSEMARIE P. PACA FHERLYN D. MACACHOR ROBILYN V. CRUZ MA. LOUVILLET L. JAVIER ROMEO C. NERONA ELLANDA D. RACHO EMMA A. REYES CATHERINE R. CASIANO IGUS V. MAGPANTAY SARAH JANE U. JUANSON NESEIL N. SANTIAGO CAMILLE B. NARCISO REGGYNA S. NEPOMUCENO MARY GRACE C. FERNANDEZ CRISELDA Z. SILAYA EVELYN Q. VALIENTE
TOTAL:				35 minutes	

NOTICE SERVING TO TAXPAYERS

This is the process by which letters and Notices are effected by personally delivering a copy thereof to the taxpayer at his registered or known address or wherever he may be found. In case personal service is not practicable, the notice shall be served by substituted service or by mail.

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business G2B – Government to Government
Who may avail:	<ul style="list-style-type: none"> Real Property Owners/Administrators Interested Parties (banks, buyers, mortgagee) Business Owners Government Entities

LIST OF REQUIREMENTS	WHERE TO SECURE
Valid ID of recipient	<ul style="list-style-type: none"> Personal/Company's File/Record

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.	Acknowledge receipt of the Notice of Delinquency	<ul style="list-style-type: none"> Locate the subject business/property owner to the registered address or known address or wherever they may be found 	None	10 mins.	NOTICE SERVERS: JOSE RHENAN M. SANDOVAL OIC, Service Unit RORIGO M. ANDAYA ARNOLD M. ANSING GARY D. BALTAZAR MICHAEL JORGE C. FERNANDEZ MEDSEL D. MACALDO FERNANDO V. ORLEANS JR. DAVE D. QUINAN RODELIO N. TATCO RODOLFO M. AGUADO JOVEN S. BUENCONCIJO ALLEN P. CRUZ ROQUE A. CRUZ TERRY C. EDMA QUIRINO G. JIMENEZ NELSON L. RECTO
2.	Proceed to respective offices from which the Notice was received and settle tax obligations				
TOTAL:				10 minutes	

OCULAR INSPECTION

This process aims to make sure that all properties applying for Tax Clearance are properly declared and/or classified. Also, to validate if the property remains idle or its improvements is/are still the same as reflected in their existing records of the City.

Office or Division:	TREASURY OPERATIONS AND REVIEW DIVISION
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business G2B – Government to Government
Who may avail:	<ul style="list-style-type: none"> Real Property Owners/Administrators Interested Parties (banks, buyers, mortgagee) Business Owners Government Entities

LIST OF REQUIREMENTS	WHERE TO SECURE
Indorsement of taxpayer's file/documents	<ul style="list-style-type: none"> • Tax Clearance Unit

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.	Wait for the schedule of ocular inspection	<ul style="list-style-type: none"> • Locate the subject business/property owner to the registered address or known address or wherever they may be found • Compare and analyze actual status of the property vis-à-vis existing property records • Prepare Ocular Inspection Report with corresponding recommendation 	None	8 hours	INSPECTORS: JOSE RHENAN M. SANDOVAL OIC, Service Unit ARNOLD M. ANSING GARY D. BALTAZAR MICHAEL JORGE C. FERNANDEZ RODELIO N. TATCO
2.	Proceed to Tax Clearance Section for advice/next procedure	<ul style="list-style-type: none"> • Indorse the Ocular Inspection Report to Tax Clearance Unit for appropriate action 		5 mins.	
TOTAL:				3 hours & 5 minutes	

**CITIZEN CHARTER
OFFICE OF THE CITY TREASURER
BUSINESS TAX AND MISCELLANEOUS REVENUE DIVISION**

PEZA (2% GROSS INCOME TAX)

Section 24 of RA 7916 provides that 2% of the Gross Income of a PEZA locator shall be directly remitted to the treasurer's office of the municipality or city where the enterprise is located and under the Pasig -PEZA Memorandum of Agreement the remittance of the 2% share shall be in accordance with the Bureau of Internal Revenue Regulation.

Office or Division:	For all business accounts except that of Manggahan Annex's	Business Tax & Miscellaneous Revenue Division, 2 nd Floor, Main Building
	For all business accounts from San Antonio and Ugong	Business One Stop Shop, 3 rd Floor, Ayala the 30 th
	For all business accounts from Dela Paz, Manggahan and Satolan	Business Tax & Miscellaneous Revenue Division, Manggahan Extension Office, Karangalan, Manggahan, Pasig City
Classification:	Simple	
Type of Transaction:	G2B – Government to Business	
Who may avail:	PEZA Registered Companies	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Quarterly Income Tax Return (1702Q) or Annual Income Tax Return (1702)	Bureau of Internal Revenue
2. Breakdown of Sales per site (<i>if applicable</i>)	Company's/Taxpayer's Record or File

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit complete requirements	Prepare billing statement	N/A	10 mins	Billing Clerk Michelle Parel Mark Jayson Laya Cherry Anne Reyes Alfredo Cruz
		Approve billing statement			Jose Giovanni G. Quitiongco Chief of Office
2	Settle payment	A. Accept payment tendered <ul style="list-style-type: none"> • Cash, • Check • Credit Card • Debit Card B. Issue Official Receipt/s	2% of Gross Income Tax	1 min.	Cashier Windows 1-19 1. Robilyn Cruz 2. – 3. Ma. Louvillet Javier 4. Rosemarie Paca 5. Ma Eimme Lourdes Bautista 6. Fherlyn Macachor 7. Romeo Nerona 8. – 9. Ellanda Racho 10. Catherine Casiano 11. Emma Reyes 12. Igus Magpantay

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					13.Sarah Jane Juanson 14.Neseil Santiago 15.Camille Narciso 16.Criselda Silaya 17.Mary Grace Fernandez 18.– Evelyn Valiente
3	Submit photocopy of Official Receipt/s	File Official Receipt/s on record	N/A	1 min.	Billing Clerk Michelle Parel Mark Jayson Laya Cherry Anne Reyes Alfredo Cruz
TOTAL:			2% Gross Income Tax	12 mins	

BUSINESS RETIREMENT

All business owners who shall cease or abandon their business operation should within thirty (30) days from such abandonment or cessation should submit a sworn statement to that effect otherwise they shall be presumed in actual operation.

Office or Division:	For all business accounts except that of Manggahan Annex's For all business accounts from Dela Paz, Manggahan and Satolan	Business Tax & Miscellaneous Revenue Division, 2 nd Floor, Main Building Business Tax & Miscellaneous Revenue Division, Manggahan Extension Office, Karangalan, Manggahan, Pasig City
Classification:	Complex	
Type of Transaction:	G2B – Government to Business	
Who may avail:	Retiring Business Establishment	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Accomplished Unified Business Application Form (<i>Sections A and C</i>) duly approved by the BPLO Officer-in-Charge with attached Retirement Assessment and/or Official Receipt	BPLO Category in charge of the barangay where the establishment is located Cashier, City Treasurer's Office
2. Photocopies of latest business billing statement and Official Receipt/s 3. Audited Financial Statements/Annual Income Tax Return/Breakdown of Sales (<i>if applicable</i>) 4. Original Copy of latest Mayor's Permit	Taxpayer's Record/File
5. Barangay Certificate	Barangay Hall where the establishment is located
6. 1 piece Documentary Stamp	Bureau of Internal Revenue

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit complete requirements	Evaluate documents Issue billing statement <ul style="list-style-type: none"> • <i>Certification</i> • <i>Tax Deficiencies</i> <i>(if applicable)</i>	N/A	5 mins.	Billing Clerk <i>(evaluator/biller)</i> Mark Jayson Laya Cherry Anne Reyes Alfredo Cruz Michelle Parel Edgar Ignacio Elizabeth Foronda
2	Settle payment	A. Accept payment tendered <ol style="list-style-type: none"> 1. <i>Cash,</i> 2. <i>Check</i> 3. <i>Credit Card</i> 4. <i>Debit Card</i> B. Issue Official Receipt/s	Certification Fee: P150.00 Tax Deficiency as Assessed	2 mins.	Cashier Windows 1-19 1. Robilyn Cruz 2. – 3. Ma. Louvillet Javier 4. Rosemarie Paca 5. Ma Eimme Lourdes Bautista 6. Fherlyn Macachor 7. Romeo Nerona 8. – 9. Ellanda Racho 10. Catherine Casiano 11. Emma Reyes 12. Igus Magpantay 13. Sarah Jane Juanson 14. Neseil Santiago 15. Camille Narciso 16. Criselda Silaya 17. Mary Grace Fernandez 18. – Evelyn Valiente
3	Present Official Receipt/s	Prepare Business Retirement Certificate	N/A	5 mins.	Clerk Mark Jayson Laya Cherry Anne Reyes Alfredo Cruz
		Approve Business retirement Certificate			Jose Giovanni G. Quitiongco Chief of Office
4.	Submit written request for inspection with latest billing statement and official receipt	Conduct ocular inspection of business establishment to check the veracity of application	N/A	7 working days <i>(notification shall be sent within the period)</i>	Field Inspector Charles Julius Flor Alfredo Cruz
5	Claim the Certificate	Release Certificate IF APPROVED: Certificate of Retirement IF DENIED: Certificate of Denial		3 mins.	Billing Clerk <i>(evaluator/biller)</i> Mark Jayson Laya Cherry Anne Reyes Elizabeth Foronda
TOTAL:			Deficiency Tax, if any + 150/certification +Documentary Stamp Tax	15 mins (Excluding 7 working days ocular inspection)	

COMPROMISE AGREEMENT

This is a remedy available to delinquent taxpayers with arrears of prior years, wherein the imposition of additional penalties is held in abeyance during the term of the agreement.

Office or Division:	Preparation of Contract: Business Tax & Miscellaneous Revenue Division, 2 nd Floor, Main Building Payments: To respective offices where the billing was made
Classification:	Complex
Type of Transaction :	G2B – Government to Business
Who may avail:	Business establishment with prior year delinquency who are not otherwise disqualified for failure to settle a previous avilment of compromise agreement.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Accomplished Unified Business Application Form (<i>Sections A and C</i>) duly approved by the BPLO Officer-in-Charge with attached Retirement Assessment and/or Official Receipt	BPLO Category in charge of the barangay where the establishment is located Cashier, City Treasurer's Office
2. Photocopies of latest business billing statement and Official Receipt/s 3. Audited Financial Statements/Annual Income Tax Return/Breakdown of Sales (<i>if applicable</i>) 4. Original Copy of latest Mayor's Permit	Taxpayer's Record/File
5. Barangay Certificate	Barangay Hall where the establishment is located
6. 1 piece Documentary Stamp	Bureau of Internal Revenue

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit complete requirements (NOTE: <i>incomplete requirements shall be a ground for denial of service</i>)	Evaluate applicability of Compromise Agreement Prepare contract of Compromise Agreement Approve contract	N/A	15 mins.	Billing Clerk (evaluator/biller) Mark Jayson Laya Elizabeth Foronda Jose Giovanni G. Quitiongco Chief of Office
2	Sign contract	Route contract for signature and notary	Notarial Fee	15 mins.	Atty. Christian Villar Melanie Demesa Caesar Mendoza Lilibeth Larracas Magdalena Mejia BPLO-OIC (in-charge of barangay)

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					Jose Giovanni G. Quitiongco Chief of Office <i>BTMR Division</i> Marita A. Calaje City Treasurer
3	Submit duly notarized Compromise Agreement	Prepare billing statement (1 st Partial Payment)	N/A	3 mins.	Billing Clerk Mark Jayson Laya Elizabeth Foronda
4	Settle payment	A. Accept payment tendered • <i>Cash,</i> • <i>Check</i> • <i>Credit Card</i> • <i>Debit Card</i> Issue Official Receipt/s	DOWNPAYMENT Amount not lower than 25% of the total amount compromised	2 mins.	Cashier Windows 1-19 1. Robilyn Cruz 2.– 3.Ma. Louvillet Javier 4.Rosemarie Paca 5.Ma Eimme Lourdes Bautista 6.Fherlyn Macachor 7.Romeo Nerona 8.– 9.Ellanda Racho 10.Catherine Casiano 11.Emma Reyes 12.Igus Magpantay 13.Sarah Jane Juanson 14.Neseil Santiago 15.Camille Narciso 16.Criselda Silaya 17.Mary Grace Fernandez 18.– Evelyn Valiente
SUBSEQUENT PAYMENTS – installment payments made in accordance with the schedule provided under the compromise agreement contract, failure to settle any of the subsequent payments within the due date would result in the cancellation of the compromise agreement and shall subject the business account for business permit reassessment prior to crediting of installment payments made which difference shall be immediately due and demandable.					
1	Present notarized copy of Compromise Agreement	Prepare billing statement (Subsequent Payment)	N/A	3 mins.	Billing Clerk Mark Jayson Laya Maricar Rodriguez Elizabeth Foronda
2	Settle payment	A. Accept payment tendered • <i>Cash,</i> • <i>Check</i> • <i>Credit Card</i> • <i>Debit Card</i> B. Issue Official Receipt/s	Amount indicated as per compromise agreement schedule	2 mins.	Cashier Windows 1-19 1. Robilyn Cruz 2.– 3.Ma. Louvillet Javier 4.Rosemarie Paca 5.Ma Eimme Lourdes Bautista 6.Fherlyn Macachor 7.Romeo Nerona 8.– 9.Ellanda Racho 10.Catherine Casiano 11.Emma Reyes 12.Igus Magpantay 13.Sarah Jane Juanson 14.Neseil Santiago 15.Camille Narciso 16.Criselda Silaya 17.Mary Grace Fernandez

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					18.– Evelyn Valiente
TOTAL:			25% initial payment + notarial fee Amount as provided under the contract for subsequent payments	35 minutes for contract preparation and initial payments 5 minutes for subsequent payments	

BUSINESS CERTIFICATION

This is a service provided to certify the status of business or the absence thereof. Usually required by social welfare agencies to avail government or private subsidies.

Office or Division:	Business Tax & Miscellaneous Revenue Division, 2 nd Floor, Main Building
Classification:	Simple
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	Business Entities, Citizen and Government Agencies

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request/Accomplished Request Form	Business Owner/Authorized Representative/BTMR Division
2. 1 piece Documentary Stamp	Bureau of Internal Revenue

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit requirements	Prepare billing statement		2 mins.	Billing Clerk Cherry Anne Reyes Mark Jayson Laya Rosemarie Santos Alfredo Cruz
2	Settle payment	A. Accept payment tendered <ul style="list-style-type: none"> • <i>Cash</i>, • <i>Check</i> • <i>Credit Card</i> • <i>Debit Card</i> C. Issue Official Receipt/s	Certification Fee P150 per copy	2 mins.	Cashier Windows 1-19 1. Robilyn Cruz 2.– 3.Ma. Louvillet Javier 4.Rosemarie Paca 5.Ma Eimme Lourdes Bautista 6.Fherlyn Macachor 7.Romeo Nerona 8.–9696969 9.Ellanda Racho 10.Catherine Casiano

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					11.Emma Reyes 12.Igus Magpantay 13.Sarah Jane Juanson 14.Neseil Santiago 15.Camille Narciso 16.Criselda Silaya 17.Mary Grace Fernandez 18.Evelyn Valiente
3	Present Official Receipt/s	Prepare Business Certificate	N/A	5mins.	Clerk Cherry Anne Reyes Mark Jayson Laya Rosemarie Santos Alfredo Cruz
		Approve Business Certificate			Jose Giovanni G. Quitiongco Chief of Office
TOTAL:			150/certification +Documentary Stamp Tax	9 mins	

AMUSEMENT TAX INSPECTION (*Events and Assessment*)

Amusement Tax is an imposition on amusement operators for events conducted within the City's jurisdiction.

Office or Division:	Business Tax & Miscellaneous Revenue Division, 2 nd Floor, Main Building
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Amusement Operators

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request addressed to the Honorable City Mayor	Taxpayer
2. Registration of Admission Tickets to the City Treasurer 3. (<i>Ordinance No. 51 Series of 2017 "2017 Revised Pasig Revenue Code Sec 91-97"</i>)	Taxpayer's Record/File

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
PRIOR TO THE EVENT					
1	Submit requirements	Prepare billing statement Mayor's Permit	N/A	5 mins.	Billing Clerk

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		Performance Bond (if applicable)			Cherry Anne Reyes Mark Jayson Laya
2	Settle payment	<p>A. Accept payment tendered</p> <ul style="list-style-type: none"> • Cash, • Check • Credit Card • Debit Card <p>D. Issue Official Receipt/s</p>	<p>MAYOR'S PERMIT Based on the schedule of fees (City Admin)</p> <p>PERFORMANCE BOND 10% of the total registered tickets</p>	2 mins.	<p>Cashier Windows 1-19</p> <ol style="list-style-type: none"> 1. Robilyn Cruz 2. – 3. Ma. Louvillet Javier 4. Rosemarie Paca 5. Ma Eimme Lourdes Bautista 6. Fherlyn Macachor 7. Romeo Nerona 8. – 9. Ellanda Racho 10. Catherine Casiano 11. Emma Reyes 12. Igus Magpantay 13. Sarah Jane Juanson 14. Neseil Santiago 15. Camille Narciso 16. Criselda Silaya 17. Mary Grace Fernandez 18. – <p>Evelyn Valiente</p>
3	Present proof of payment to the Office of the City Administrator	Issue Mayor's Permit	N/A	N/A	Atty. Jeronimo U. Manzanero City Administrator
DURING THE EVENT – BTMRD Treasury Inspectors will conduct ocular inspection of the event to assess and determine the number of patrons and sales of tickets. Event organizer are mandated to present the torn ticket stubs and/or ticket sales report upon demand.					
1.	Present torn ticket stubs for inspection	Prepare Inspection Report	N/A		<p>Amusement Inspector Charles Julius Flor</p> <p>Alfredo Cruz Jr Calibration, Sealing and Inspection Section Head</p>
AFTER THE EVENT – Event organizer are to settle the local amusement tax within seven (7) days after the last full show or performance day.					
1.	1. Submit requirements	<ol style="list-style-type: none"> 1. Evaluate documents 2. Prepare billing statement for Amusement Tax 	N/A	5 mins	<p>Billing Clerk (evaluator/biller)</p> <p>Cherry Anne Reyes Mark Jayson Laya</p>
2.	2. Settle payment	<p>A. Accept payment tendered</p> <ul style="list-style-type: none"> • Cash, • Check • Credit Card • Debit Card 	10% Gross Revenue based on Sworn Statement of Sales or Inspection Report (whichever is higher)	2 mins.	<p>Cashier Windows 1-19</p> <ol style="list-style-type: none"> 1. Robilyn Cruz 2. – 3. Ma. Louvillet Javier

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		B. Issue Official Receipt/s			4. Rosemarie Paca 5. Ma Eimme Lourdes Bautista 6. Fherlyn Macachor 7. Romeo Nerona 8. – 9. Ellanda Racho 10. Catherine Casiano 11. Emma Reyes 12. Igus Magpantay 13. Sarah Jane Juanson 14. Neseil Santiago 15. Camille Narciso 16. Criselda Silaya 17. Mary Grace Fernandez 18. – Evelyn Valiente
3.	3. Submit photocopies of Inspection Report and Ticket Sales Report	Indorse request for refund of Performance Bond to Accounting Department for disbursement process.	N/A	1 month from the date of approval of the City Mayor	Jose Giovanni G. Quitiongco Chief of Office Juvy Cuenco Accounting Department
TOTAL:			Mayors Permit = as determined by the City Administrators Office Amusement Tax = 10% of Gross Ticket Sales Performance Bond = 10% of Registered Tickets	Prior to the Event = 7 mins During the Event = dependent of duration of the event After the Event = 7 mins Performance Bond refund = 1 month from submission	

**CITIZEN'S CHARTER
OFFICE OF THE CITY TREASURER
REAL PROPERTY TAX DIVISION**

REAL PROPERTY TAX AND AD VALOREM TAX BILLING

The Real Property Tax for any year shall accrue on the first (1st) day of January and from the date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

ADDITIONAL AD VALOREM TAX ON IDLE LAND

It is a land regulatory measure that discourages the proliferation of undeveloped real properties. It ensures that the utilization of the same is according to its highest and best use. Thus, serves as a disincentive to excessive land speculation

Office / Division :	REAL PROPERTY TAX DIVISION
Classification:	Single Transaction <ul style="list-style-type: none"> • Involves billing and collection for real property accounts Complex Transaction <ul style="list-style-type: none"> • Involves billing and collection of properties with adjustment and compromise agreement Bulk Transactions <ul style="list-style-type: none"> • Involves billing and collection of bulk or multiple accounts
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	Property Owner, Administrator, Interested Parties (Heirs, Buyers, Banks, etc.)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Copy of Tax Declaration or Latest Official Receipt/s	City Assessor's Office or Taxpayer's Record/File

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present Tax Declaration and/or latest proof of payment	A. Verify RPT payment records and monitoring system (TAGGING)	N/A	Simple Transaction 5 minutes Complex Transaction (Refer to Schedule) 20-50 - 2 days 51-100 - 3 days 101-150 - 4 days 151-200 - 5 days 201-250 - 6 days	Tax Biller San Antonio Annex Rommel Salvador, OIC CATHERINE CABLES JEMIL TULIAO VANNY VALDEZ MARIA REINELZA PEPITO NATHANIEL VILLARUZ MICHAEL BIGTAS City Hall Main EMELITA BISCOCHO, OIC ROBERTO BALTAZAR

				251-300 - 7 days (Additional 1 day in every of 50 accounts in excess of 300)	CHRISTINE GARCIA MICHELLE LOZANO IRENE MISAGAL MARIA FLORENCE MARTIN ROBERT ARCEO MARIA ELOISA ESTRELLA REBECCA ALBERT GIRLIE ARABIT EDWIN SALANDANAN ROLIELYN BAUTISTA Manggahan Annex SEVERINO ESCALONA, OIC VILMA REYES MA. TERESA VILLRUZ CHESTER ALAN URO JULIET TOLENTINO MONICA MARTIN MARIBEL SANTOS
CONDITIONS THAT MAY AFFECT BILLING PROCESS					
		PROPERTIES WITH OUTDATED TAX DECLARATIONS Indorse to City Assessor's Office for ocular inspection/appropriate action	N/A	<i>Please refer to City Assessor's Office's Citizen's Charter</i>	Tax Biller
		IDLE LAND Indorse to City Assessor's Office for evaluation of Additional Ad Valorem Tax	N/A	2 mins per Tax Declaration (under normal circumstance)	Tax Biller
		TAX ADJUSTMENTS (due to re-assessment /reclassification) •Compute tax deficiency based on existing payment records vis-à-vis newly assigned assessed value	N/A	Per tax Declaration 1 to 2 years – 30 mins. 3 to 5 years – 30 to 60 minutes 6 years and above – 1 day	Tax Biller
		LAND MORE THAN 1.5M AND ABOVE Indorse to PHRU for special assessment of Social Housing Tax	N/A	Please refer to PHRU Citizen's Charter	Tax Biller (PHRU)
		A. Accept payment tendered Cash, Check, Credit Card, Debit Card	Amount indicated in the Billing Statement computed as follows:		

		<p>B. Issue Official Receipt/s</p>	<p>BASIC TAX AND SPECIAL EDUCATION TAX DUE (RPT)</p> <p>Residential 2.5% of assessed value</p> <p>Commercial 3% of assessed value</p> <p>Industrial 3% of assessed value</p> <p>ADDITIONAL AD VALOREM TAX (IDLE LAND)</p> <p>PERIOD TAX DUE</p> <p>1999-2017 5% of Assessed Value</p> <p>2018- 3% of Current Assessed Value</p> <p>Late payments shall be subject to an interest at the rate of two-percent (2%) per month of unpaid amount to a maximum of seventy-two percent (72%) or thirty-six (36) months.</p> <p>ADJUSTMENTS Based on the computed deficiency tax due</p>		
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TAXPAYER'S REMEDY

This system of request is a procedure to protect taxpayer's rights and interest to settle delinquencies with ease. This may be classified generally into two:

1	COMPROMISE AGREEMENT	Payment scheme as approved by the City Mayor or his duly authorized representative on a monthly basis.
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Who may avail:	Property Owner, Administrator, Interested Parties (Heirs, Buyers, Banks, etc.)
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REQUEST FOR COMPROMISE AGREEMENT

“Section 359. Authority to Enter into Compromise Agreement. – The City Mayor or the City Treasurer, or their duly-authorized representative in line with Section 192 of Republic Act No. 7160 is authorized to enter into a Compromise Agreement with delinquent taxpayer or authorized representative provided at least twenty-five percent (25%) of the total delinquency including interest, surcharges, and penalties are to be paid on the date of the execution of the Compromise Agreement. The unpaid balance thereof shall be paid in accordance with a specific schedule to be agreed by both parties which shall be paid in installments without any further interest for a period not exceeding six (6) months. No discount shall be given on assessments under Compromise Agreement.”

- 2017 Pasig City Revised Revenue Code

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request for Compromise Agreement (include contact information)	Declared Owner/Authorized Representative
2. Updated real property tax/additional ad valorem billing statement (current and delinquencies/adjustments)	RPT Area of the barangay where the establishment is located
3. If Representative: • Special Power of Attorney (SPA) – individual accounts • Board Resolution – corporate accounts	• From Declared Owner • Board Secretary
4. Photocopy of Valid Identification Cards of declared owner and representative	• Taxpayer’s Record/File
5. Photocopy of Community Tax Certificate	• City Treasurer’s Office (Community Tax Section)

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit requirements	• Check completeness of documents submitted	N/A	1 Min.	Tax Biller
		• Prepare Tax Memorandum for approval of the City Mayor/his duly authorized representative	N/A	3 days	Unit Heads SAN ANTONIO ANNEX: ROMMEL SALVADOR CITY HALL MAIN: SECRETARIAT OFFICE: JUDITH B. ARADA MANGGAHAN ANNEX: SEVERINO ESCALONA JR.
2	Present the City Administrator’s approval to the	Prepare billing statement as approved	N/A	'5 mins.	Tax Biller

	RPT Area/Unit handling the property/ies				
3	Settle payment	<p>A. Accept payment tendered</p> <ul style="list-style-type: none"> • Cash, • Check • Credit Card • Debit Card <p>B. Issue Official Receipt/s</p>	DOWNPAYMENT Amount not lower than 25% of the total amount compromised	2 mins. per transaction	<p>Cashier (Area of RPT)</p> <p>SAN ANTONIO ANNEX: CASHIER SECTION</p> <p>CITY HALL MAIN: BILLING & COLLECTION UNIT</p> <p>MANGGAHAN ANNEX: CASHIER SECTION</p>
4	Present Official Receipt	<p>A. Prepare Contract of Compromise Agreement</p> <p>B. Route Signature</p> <ul style="list-style-type: none"> • Declared Owner/Authorized Representative • Section Chief • City Treasurer <p>C. Notarize Contract</p>	N/A	5 mins	Tax Biller
SUBSEQUENT PAYMENTS					
1	Present notarized copy of Compromise Agreement	Prepare billing statement (Subsequent Payment)	N/A	3 mins.	Tax Biller
2	Settle payment	<p>A. Accept payment tendered</p> <ul style="list-style-type: none"> • Cash, • Check • Credit Card • Debit Card <p>B. Issue Official Receipt/s</p>	Amount indicated as per compromise agreement schedule	2 mins.	<p>Cashier (Area of RPT)</p> <p>SAN ANTONIO ANNEX: CASHIER SECTION</p> <p>CITY HALL MAIN: BILLING & COLLECTION UNIT</p> <p>MANGGAHAN ANNEX: CASHIER SECTION</p>
REQUEST FOR DISCOUNT					
2	DISCOUNTING	Reduced penalties as approved by the City Mayor or his duly authorized representative but must be paid in full.			
Who may avail:			Property Owner, Administrator, Interested Parties (Heirs, Buyers, Banks, etc.)		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE		

1	Letter request for discount (include contact information)	Declared Owner/Authorized Representative			
2	Updated real property tax/additional ad valorem billing statement (current and delinquencies/adjustments)	Billing & Collection Unit			
#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit requirements	Check completeness of documents submitted	N/A	1 Min.	Tax Biller
		Prepare Tax Memorandum for approval of the City Mayor/his duly authorized representative	N/A	3 days	Unit Heads SAN ANTONIO ANNEX: ROMMEL SALVADOR CITY HALL MAIN: SECRETARIAT OFFICE: JUDITH B. ARADA MANGGAHAN ANNEX: SEVERINO ESCALONA JR.
2	Present the City Administrator's approval to the RPT Area/Unit handling the property/ies	Prepare billing statement as approved	N/A	5 mins.	MAIN OFFICE: Tax Biller (Treasury Operation and Review Division) EXTENSION OFFICES: Section Chief (Area of RPT) AREA 1: ROMMEL SALVADOR AREA 7: SEVERINO ESCALONA JR
3	Settle payment	A. Accept payment tendered • Cash, • Check • Credit Card • Debit Card B. Issue Official Receipt/s	Amount indicated in the tax order of Payment	2 mins. per transaction	Cashier (Area of RPT) SAN ANTONIO ANNEX: CASHIER SECTION CITY HALL MAIN: BILLING & COLLECTION UNIT MANGGAHAN ANNEX: CASHIER SECTION

REQUEST FOR TAX CREDIT/REFUND

3	TAX CREDIT	<p>'SEC. 253. Repayment of Excessive Collections. - When an assessment of basic real property tax, or any other tax levied under this Title, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the provincial or city treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.</p> <p>The provincial or city treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may avail of the remedies as provided in Chapter 3, "Assessment Appeals", Title II, Book II of this Code.</p> <p>- RA 7160 The Local Government Code (Title II, Chapter VI)</p>
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Who may avail:	Property Owner, Administrator, Interested Parties (Heirs, Buyers, Banks, etc.)
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CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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1	Letter request for tax credit (include contact information)	Declared Owner/Authorized Representative
2	Original/Certified True Copy of Official Receipt/s	Taxpayer's File/Record
3	Original / Photocopy of New Tax Declaration or Notice of Cancellation	City Assessor's Office

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit Letter of Request for Tax Credit	'Receive Letter of Request	'N/A	1 Min.	Receiving Staff (Admin Division) Window 8
		A. Evaluate claim for refund B. Prepare recommendation for the City Treasurer			(Area of RPT) SAN ANTONIO ANNEX: ROMMEL SALVADOR MAIN: JUDITH B. ARADA MANGGAHAN ANNEX: SEVERINO ESCALONA JR.
		Send Letter of Response: A. Letter of Denial B. Letter of Approval w/ Tax Credit Certificate			MARITA CALAJE City Treasurer
		Apply Approved Tax Credit			MAIN OFFICE: Tax Biller (Treasury Operation and Review Division) EXTENSION OFFICES:

					Section Chief (Area of RPT) AREA 1: ROMMEL SALVADOR AREA 7: SEVERINO ESCALONA JR (Area of RPT)
2	Present letter of approval to the RPT Office where the record of property is monitored	Validate if the approved tax credit is already applied	N/A	30 sec.	SAN ANTONIO ANNEX: ROMMEL SALVADOR MAIN: EMELITA BISCOCHO MANGGAHAN ANNEX: SEVERINO ESCALONA JR.
		Issue payment history or advice taxpayer to request for tax clearance for taxpayer's record		Payment History: 30 secs Tax Clearance: Single Transaction: 3 days Complex Transaction: based on Schedule	Payment History: Officer In Charge Tax Clearance Unit

IN CASE OF PROTEST

SEC. 252. Payment Under Protest. — (a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the provincial, city treasurer, or municipal treasurer, in the case of a municipality within Metropolitan Area, who shall decide the protest within sixty (60) days from receipt.

-RA 7160 The Local Government Code

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE			
1	Letter of Protest (include contact information)	Declared Owner/Authorized Representative			
2	Official receipt annotated with "PAID UNDER PROTEST"	Taxpayer's File/Record			
#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

1	Submit Letter of Protest with OR stamped with "PAYMENT UNDER PROTEST" to the City Treasurer Admin Office	Acknowledge Letter of Protest	N/A	3 days	Receiving Staff (Admin Division)
		Evaluate protest/contention of taxpayer		7 days	WINDOW 8 (Area of RPT) SAN ANTONIO ANNEX: ROMMEL SALVADOR MAIN: JUDITH B. ARADA MANGGAHAN ANNEX: SEVERINO ESCALONA JR.
		Send Letter of Response A. Letter of Denial/Automatic Denial after the lapse of 60-day period B. Letter of Approval		Within 60 days	MARITA CALAJE City Treasurer

REQUEST FOR HISTORY OF PAYMENTS

In case the taxpayer will request for a copy of history of payment for whatever purposes it may serve.

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE			
1	Letter request for a copy of history of payment	Declared Owner/Authorized Representative			
2	If Representative: - Authorization Letter – individual accounts - Board Resolution – corporate accounts	From Declared Owner Board Secretary			
3	Photocopy of Valid Identification Cards of declared owner and representative	Declared Owner/Authorized Representative			
4	If buyer, photocopy of Notarized Deed of sale	New Owner as per Deed of Sale / Authorized Representative			
#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit Letter request to the Records Unit	Acknowledge Letter of Request		5 mins	Receiving Staff (Records Unit)
		Check completeness of documents submitted		5 mins	
		Approved release of verified history of payments		2 mins	(Area of RPT) SAN ANTONIO ANNEX: ROMMEL SALVADOR MAIN: CECILIA RIVERA

					MANGGAHAN ANNEX: SEVERINO ESCALONA JR. (Area of RPT)
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TAX CLEARANCE

Is a written confirmation that the subject property applied for certification is free from any real property tax liability.

OFFICE POLICY:

1. *Notwithstanding of whoever owns the property, the real property tax on improvement/s must be settled first before the real property tax on land except those properties occupied by informal settlers with existing court litigation. No Tax Clearance Certificate shall be issued if these two have not been fully paid.*
2. *Properties under Homeowners Association, Social Housing Finance Corporation and Community Mortgage Programs with existing delinquencies and undeclared improvements may be issued a Tax Clearance Certificate once for the purpose of Segregation after submission of Affidavit of Undertaking wherein taxpayers of the subject property/ies through their duly authorized representative are submitting themselves in the condition that they are only given until the validity date of the Certificate issued to complete the said process. Otherwise, all delinquencies and undeclared improvements are must be settled before the issuance of another tax clearance.*
3. *No Tax Clearance Certificate shall be issued to the property/ies registered under the name of the developer unless all delinquencies including its improvements under the developer's name have already been settled.*

Office or Division	Tax Clearance Section, 2 nd Floor, Main Building Caruncho Ave., San Nicolas, Pasig City
Classification:	Simple: <ul style="list-style-type: none"> • Involves application with one-ten accounts Complex: <ul style="list-style-type: none"> • Involves application more than ten accounts • Transactions which require inspection/validation of actual status of property against existing records
Type of transaction:	G2B - Government to Business Entity G2C - Government to Citizen G2G - Government to Government
Who may avail the service:	Property Owner, Administrator, Interested Parties (<i>Heirs, Buyers, Banks, etc.</i>)

LIST OF REQUIREMENTS	WHERE TO SECURE
GENERAL:	
1. Copy of Tax Declaration/s (<i>land, improvements, machineries</i>)	• City Assessor's Office
2. Copy of the current tax due official receipt/s	• City Treasurer's Office
3. Copy of Community Tax Certificate of the current year	• Taxpayer's Record/File
4. Valid Identification Card	• Owner of the property/ies • Duly Authorized Representative
5. Colored photo of the subject property/ies (<i>front, side, rear, and vacant space/s</i>)	• Actual status of property
6. 2 pieces of Documentary Stamp	• Bureau of Internal Revenue

ADDITIONAL REQUIREMENTS FOR THE FOLLOWING PURPOSE:	
FOR TRANSFER: Presentation of the following: <ul style="list-style-type: none"> • Deed of Sale • Extrajudicial Settlement of Self Adjudication • Deed of Donation • Deed of Consolidation/Partition • Notarized SPA for Representatives 	<ul style="list-style-type: none"> • Contracting Parties
FOR CONDOMINIUM UNITS: <ul style="list-style-type: none"> • Certificate of Management • Proof of RPT remittance for common area to the City 	<ul style="list-style-type: none"> • Condominium Admin Office
FOR CORPORATE ACCOUNTS: <ul style="list-style-type: none"> • Secretary's Certificate issued within the year 	<ul style="list-style-type: none"> • Board Secretary

PROCESS FLOW				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete requirements	Verify completeness of requirements	N/A	1 min	Encoder (Tax Clearance Section) JERICHO T. BUENAVENTURA ROCHELLE TAPEL JOICE ANN VEA PAGKALINAWAN
	IDLE LAND: <ul style="list-style-type: none"> • Indorse to Idle Land Unit for further evaluation 		Refer to Idle Land Citizen's Charter	Billing Clerk (Idle Land Unit) MELISSA PASIG MARICRIS FERRANCULLO
2. Settle Payment	A. Accept Payment tendered <ul style="list-style-type: none"> • Cash, • Check • Credit Card • Debit Card B. Issue Official Receipt/s	TAX CLEARANCE FEE (per copy) Individual: P150.00 Corporate: P200.00	2 mins	Cashier Windows 1-14
3. Present Official Receipt/s	Issue Claim Stub <ul style="list-style-type: none"> • Reference Number • Date and time of Release • Contact Number 	N/A	30 secs.	Encoder (Tax Clearance Section) JERICHO T. BUENAVENTURA ROCHELLE TAPEL JOICE ANN VEA PAGKALINAWAN
N/A	A. Evaluate payment records WITH SHORT COLLECTIONS: <ul style="list-style-type: none"> • Indorse to Area of RPT for adjustment computation 	N/A	SIMPLE TRANSACTION: 3 days COMPLEX TRANSACTION: 20-50 - 2 days 51- - 3 100 days	Evaluator (Tax Clearance Section) JERICHO T. BUENAVENTURA ROCHELLE TAPEL JOICE ANN VEA PAGKALINAWAN

N/A	<p>B. FIELD INSPECTION Evaluate actual status of properties based on existing records</p> <p>Outdated Record:</p> <p>Indorse to Assessor's Office for appropriate action</p>	N/A	<p>101- - 4 150 days 151- - 5 200 days 201- - 6 250 days 251- - 7 300 days</p>	<p>Field Inspector (Tax Clearance Section)</p> <p>SERVICE UNIT</p>
N/A	<p>C. IF CLEARED:</p> <ul style="list-style-type: none"> Encode Details to System Route Signature <p>IF NOT CLEARED:</p> <ul style="list-style-type: none"> Contact/inform taxpayer 	N/A		<p>Encoder (Tax Clearance Section)</p> <p>JERICO T. BUENAVENTURA ROCHELLE TAPEL JOICE ANN VEA PAGKALINAWAN</p>
<p>4. IF CLEARED:</p> <p>Present Claim Stub</p>	<p>Release Tax Clearance</p>	N/A	30 secs.	<p>Encoder (Tax Clearance Section)</p> <p>JERICO T. BUENAVENTURA ROCHELLE TAPEL JOICE ANN VEA PAGKALINAWAN</p>
<p>IF NOT CLEARED:</p> <p>Settle discrepancies</p>	<p>Indorse to respective offices for appropriate action:</p> <p>OUTDATED TDN/s: Assessor's Office</p> <p>SHORT COLLECTION/S: Area of RPT</p>	N/A	<p>Refer to Assessor's Office/RPT (billing) Citizen's Charter</p>	<p>Assessor's Office or BILLING SECTION</p>

**CITIZEN CHARTER
OFFICE OF THE CITY TREASURER
CASH DIVISION**

ACCEPT PAYMENT

The City Treasurer's Office is tasked to accept / collect payments of Business Tax, Community Tax, Miscellaneous Fees.

Office or Division:	City Treasurer's Office Cash Division - (Main Office)
Classification:	Simple Complex
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	Individual Corporation

COMMUNITY TAX CERTIFICATE

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
INDIVIDUAL 1. Accomplished CTC-Form declaring Gross Income of the Preceding Year	City Treasurer's Office
FOR NON-APPEARANCE 1. Preceding Year Income Tax Return / 2316 / Payslip 2. Authorization Letter 3. Special Power of Attorney(for property purposes) 4. Photocopy of issued valid government ID (owner and representative)	Applicant
BUSINESS ENTITIES 1. Accomplished CTC-form declaring Gross Income of the preceding	City Treasurer's Office
2. Statement of Account for the current year	Business Permit and License Office
3. Financial Statement 4. List of employees with their Community Tax Certificate	Company

BUSINESS TAX

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Approved Statement of Account	Business Permit and License Office
2. Audited Financial Statement and Breakdown of Sales (if applicable) 3. Corporate Community Tax Certificate of Head Office (if applicable)	Company

BUSINESS TAX- ONLINE

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> ▪ Approved Merchant Settlement Report <ul style="list-style-type: none"> • via email from DBP/Treasury Online Payment • via epayment from LBP portal link 	City Government of Pasig BT-City Treasurer's Office

MISCELLANEOUS

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> ▪ Professional Tax Receipts <ol style="list-style-type: none"> 1. Valid Professional License 	PRC Card/Certificate for IBP/Certificate or Result of Exam from Insurance Commission/Securities and Exchange Commission (SEC)/Other professions which File/Record Applicant
<ol style="list-style-type: none"> 2. Last year Professional Tax Receipt 3. Present Cedula 	Applicant
<ul style="list-style-type: none"> ▪ Mayor's Occupational Permit ▪ History Payment ▪ Certified True Copy of Document 	Business Permit and License Office
<ul style="list-style-type: none"> ▪ Processing Fee (Tax Declaration) ▪ Certification Fee 	Assessor's Office
<ul style="list-style-type: none"> ▪ OSCA Identification Card ▪ Privilege Card 	Office of the Senior Citizens
<ul style="list-style-type: none"> ▪ Rental Fee ▪ Amusement Fee ▪ Special Permit Fee ▪ Calibration Fee ▪ Fidelity Bond 	License Division
<ul style="list-style-type: none"> ▪ Transfer Tax 	Transfer Tax Section
<ul style="list-style-type: none"> ▪ Tax Clearance Fee ▪ Publication Cost ▪ Registration Fee (Auction Sale) 	Real Property Tax Division
<ul style="list-style-type: none"> ▪ Registration Fee (birth, marriage, death) ▪ Certification Fee (birth, marriage, death) ▪ Correction Fee (birth and marriage) 	Local Civil Registry
<ul style="list-style-type: none"> ▪ Mayor's Clearance ▪ Traffic Clearance 	City Administrator's Office
<ul style="list-style-type: none"> ▪ Violation of City Ordinance (Ordinance Violation Receipt)(OVR) 	Law Enforcement/ regulatory Office

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present accomplished form / billing statement to cashier	<ol style="list-style-type: none"> a. Accept payment tendered (cash, check, debit / credit card) b. Issuance of Official Receipt/s 	Amount indicated in the billing statement	Under normal circumstance : 2-5minutes Multiple Tax Order of Payment: 5minutes or more	Rosemarie Paca Eimee Bautista Robilyn Cruz Ma. Louvillet Javier Fherlyn Macachor Romeo Nerona Sarah Jane Juanson Neseil Santiago Catherine R. Casiano Ellanda Racho Emma Reyes Igus Magpantay Mary Grace Fernandez

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
					Crizelda Silaya Camille Narciso Evelyn Valiente Lani Mangao

#	CLIENT STEPS – ONLINE PAYMENTS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present printed Bank payment confirmation	Issuance of Official Receipt/s	Online Payment		Rosemarie Paca Eimee Bautista Robilyn Bautista Ma. Loiuvillet Javier Fherlyn Macachor Romeo Nerona Sarah Jane Juanson Neseil Santiago Catherine Casiano Ellanda Racho Emma Reyes Iigus Magpantay Mary Grace Fernandez Criselda Silaya Camille Narciso Evelyn Valiente Lani Mangao

ACCEPT PAYMENT

The City Treasurer’s Office is tasked to accept / collect payments of Business Tax, Community Tax, Miscellaneous Fees and Real Property Tax.

Office or Division:	City Treasurer’s Office Cash Division – Ayala the 30 th
Classification:	Simple Transaction Complex Transaction
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business Entity G2G – Government to Government
Who may avail:	Citizens Business Entities Government Representatives Property Owner

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. COMMUNITY TAX CERTIFICATE - INDIVIDUAL	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Accomplished CTC-Form with declared Annual Gross Income of the preceding year 	<ul style="list-style-type: none"> City Treasurer's Office
<ul style="list-style-type: none"> Income Tax Return (ITR) 2316 Authorization Letter (For Non-Appearance) Photocopy of ID (owner and representative) 	<ul style="list-style-type: none"> Applicant
2. BUSINESS ENTITIES	
<ul style="list-style-type: none"> Accomplished CTC-Form with declared Annual Gross Income/receipts of the preceding year 	<ul style="list-style-type: none"> City Treasurer's Office
<ul style="list-style-type: none"> Business Billing Statement of the current year 	<ul style="list-style-type: none"> Business Permit and License Office
<ul style="list-style-type: none"> Financial Statement List of employees with their Community Tax Certificate 	<ul style="list-style-type: none"> Company's Record
<ul style="list-style-type: none"> Approved Statement of Account 	<ul style="list-style-type: none"> Business Permit and License Office
<ul style="list-style-type: none"> Audited Financial Statement and Breakdown of Sales (if applicable) Corporate Community Tax Certificate of Head Office (if applicable) 	<ul style="list-style-type: none"> Company's Record
3. PROFESSIONAL TAX RECEIPTS (PTR)	
<ul style="list-style-type: none"> Valid Professional Licence 	<ul style="list-style-type: none"> PRC Card/Certificate from IBP/Certificate or Result of Exam from Insurance Commission/Securities and Exchange Commission (SEC)/Other professions
<ul style="list-style-type: none"> Latest Official Receipt Community Tax Certificate 	<ul style="list-style-type: none"> Taxpayer's Record/File
4. REAL PROPERTY TAX (RPT) BILLING	
<ul style="list-style-type: none"> Copy of Tax Declaration or 	<ul style="list-style-type: none"> City Assessor's Office or
<ul style="list-style-type: none"> Most recent Official Receipts 	<ul style="list-style-type: none"> Taxpayer's Record/File
5. REAL PROPERTY TAX (RPT) PAYMENT	
<ul style="list-style-type: none"> Updated Billing Statement (current month) 	<ul style="list-style-type: none"> Tax Biller / Cashier
6. MISCELLANEOUS FEES (OTHER FEES AND CHARGES)	
<ul style="list-style-type: none"> Business Permit History of Payment Certified True Copy of Document 	<ul style="list-style-type: none"> Business Permit and License Office
<ul style="list-style-type: none"> Environmental Penalties Health Validation Fee Sanitary Permit Processing Fee and Zoning Certification 	<ul style="list-style-type: none"> ONE STOP SHOP (CENRO, Sanitary Office and City Planning and Development Office)

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
For Business, Community Tax Certificate & Miscellaneous Fees					
1	Present accomplished form/billing statement to cashier	<ul style="list-style-type: none"> Accept payment tendered (cash, check, debit or credit card) Issuance of Official Receipt/s 	Amount indicated in the billing statement	Single Transaction <ul style="list-style-type: none"> 2-5 minutes Multiple Transactions <ul style="list-style-type: none"> 5 minutes or more 	Noemi Jose Lara Navo Melanie Sardea
For Real Property Tax (Barangays Bagong Ilog, Kapasigan, Malinao, Oranbo, Sagad & Ugong only)					

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present Tax Declaration and/or latest proof of payment	<ul style="list-style-type: none"> • Verify RPT payment records • Prepare Billing Statement 	N/A	Single Transaction <ul style="list-style-type: none"> • 2-5 minutes Multiple Transactions <ul style="list-style-type: none"> • 5 minutes or more 	Noemi Jose Lara Navo Melanie Sardea
2	Settle payment	<ul style="list-style-type: none"> • Accept payment tendered (cash or check) • Issuance of Official • Receipt/s 	Amount indicated in the billing statement	Single Transaction <ul style="list-style-type: none"> • 2-5 minutes Multiple Transactions <ul style="list-style-type: none"> • 5 minutes or more 	Noemi Jose Lara Navo Melanie Sardea

ACCEPT PAYMENT

The City Treasurer's Office is tasked to accept / collect payments of Business Tax, Community Tax, Miscellaneous Fees and Real Property Tax.

Office or Division:	City Treasurer's Office Cash Section – Manggahan Annex
Classification:	Simple Transaction – payment with one-ten accounts Complex Transaction – payment in bulk or multiple accounts.
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	<ul style="list-style-type: none"> • Citizens • Business Entities • Government Representatives • Property Owner

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. CEDULA <ul style="list-style-type: none"> • Accomplished CTC-Form with declared annual gross income of the preceding year • Authorization Letter (for Non-Appearance) • Photocopy of I.D. (Representative and Owner) 	<ul style="list-style-type: none"> • City Treasurer's Office • Applicant
2. BUSINESS ENTITIES <ul style="list-style-type: none"> • Accomplished CTC-Form with declared annual gross income/receipt of the preceding year 	<ul style="list-style-type: none"> • City Treasurer's Office • Business Permit and License Department

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> Business Billing Statement of the current year Financial Statement List of employees with their Community Tax certificate Approved Statement of Account Audited Financial Statement and breakdown of Sales (if applicable) Corporate Community Tax Certificate of Head Office (if applicable) 	<ul style="list-style-type: none"> Company Record Business Permit and License Department Company Record
3. PROFESSIONAL TAX RECEIPTS <ul style="list-style-type: none"> Valid Professional License Latest Official Receipts Community Tax Certificate 	<ul style="list-style-type: none"> PRC Card/Certificate from OBP/Certificate of Result of Exam from insurance Commission/Securities and exchange Commission (SEC/Other Professions) Taxpayers Record/File
4. REAL PROPERTY TAX BILLING <ul style="list-style-type: none"> Copy of Tax Declaration or Most recent Official receipts REAL PROPERTY TAX PAYMENT <ul style="list-style-type: none"> Updated Billing Statement (current month) 	<ul style="list-style-type: none"> City Treasurer's Office Taxpayer's Record/File Tax Biller / Cashier
5. MISCELLANEOUS OTHER FEES AND CHARGES <ul style="list-style-type: none"> Business Permit History of Payment Certified true copy of documents Environmental penalties Sanitary Penalties Processing Fee and Zoning Certificate 	<ul style="list-style-type: none"> Business Permit and License Department ONE STOP SHOP (CENRO, Sanitary Office and City Planning and Development Office)

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	For Business, Community Tax Certificate & Miscellaneous Fees Present Accomplished form/billing statement to cashier	A. Accept payment tendered (cash or check) B. Issuance of Official Receipt/s	Amount indicated in the billing statement	Simple Transaction <ul style="list-style-type: none"> 2 minutes Complex Transaction <ul style="list-style-type: none"> Refer to schedule 20-50 - 2 days 21-100 - 3 days 101-150 - 4 days 151-200 - 5 days 201-250 - 6 days 251-300 - 7 days Additional 1 day in every 50 accounts in excess of 300 	Mercy Pagulayan Leda Palacios Rhodora Reyes Maricel Antolin Mary Joy Cruz Allan Gatdula Joselindo Ocampo
2	For Real Property Tax - Present Tax Declaration and/or latest proof of payment	A. Verify RPT payment records B. Prepare Billing Statements	N/A	Simple Transaction <ul style="list-style-type: none"> 2 minutes Complex Transaction <ul style="list-style-type: none"> 3-5 minutes 	Mercy Pagulayan Leda Palacios Rhodora Reyes Maricel Antolin Mary Joy Cruz Allan Gatdula Joselindo Ocampo

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	- Settle payment	A. Accept payment tendered (cash or check) B. Issuance of Official Receipt/s	Amount indicated in the billing statement	• 3 minutes per transaction	Cashier – Ground Floor

ACCEPT PAYMENT

SECURING VIOLATOR’S PAYMENT/ PARKING CLIENTS

Office or Division:	TREASURER’S OFFICE TORO/TPMO/PARKING CASH SECTION
Classification:	Simple
Type of Transaction:	G2C – Government to Citizens
Who may avail:	Payments from TORO/TPMO Violators Payments from Tricycle Franchise Renewal Payments from Parking Clients

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Assessment	TPMO (Traffic and Parking Management Office) TORO (Tricycle Operator Regulating Office)
2. Parking Card	TPMO Parking Entrance Personnel

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present assessment generated by OVR Section – TPMO	Receives assessment and verify if duly signed by authorized signatories	Violations Fee	1 minute	C. Cebricos R. Cayetano E. Ople M. Monta
2	Present Assessment generated by OVR Section – TORO	Receives assessment and verify if duly signed by authorized signatories	Violations Fee Renewal of Franchise	1 minute	A. Dacanay R. Cayetano E. Ople M. Montanez

#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3	Parking Cards and Temporary Cards Mega Parking 1 & 2 Bonifacio Underground Parking	Receives Parking Card or Temporary Card	Parking Fees	1 minute	R. Bermudez R. Cayetano M. Mongote O. Abeles A. Dublin R. Delgado J. Gamara R. Gonzales M. Herrera M. Montanez E. Ople

ACCEPT PAYMENT

The City Treasurer's Office is tasked to accept / collect payments of Business Tax, Community Tax, Miscellaneous Fees and Real Property Tax.

Office or Division:	Treasury Department – San Antonio Annex Cash Section
Classification:	Simple Transaction/Multiple Transaction
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	Individual/Business Entities

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
REAL PROPERTY TAX <ul style="list-style-type: none"> Previous official Receipts Real Property Tax Statement of Account Latest Community Tax Certificate 	Treasury Department–San Antonio Annex Cash Section
2. For Non-Appearance: <ul style="list-style-type: none"> Authorization Letter Photocopy of ID 	Applicant
COMMUNITY TAX CERTIFICATE 1.Accomplished CTC-form declaring gross income of the preceding year	Treasury Department-San Antonio annex Cash Section
2. For Non-Appearance:	Applicant

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> • Authorization Letter • Photocopy of ID 	
MISCELLANEOUS FEE 1. PROFESSIONAL TAX RECEIPTS <ul style="list-style-type: none"> • Valid Professional License 	PRC CARD/Certificate from IBP Certificate or Result of Exam from Insurances/Commissions/Securities
<ul style="list-style-type: none"> • Latest Official Receipts • Community Tax Certificate 	Taxpayer's Record /File
2. Certified true Copy Official Receipts/Documents	Real property tax Office/RPT Cash Section

#	CLIENT STEPS	LGU SECTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	FOR RPT PAYMENT Present Assessment Generated by the Real Property Tax	1. Receive Assessments verify and check it's properly signed by Signatories 2. Accept payment tendered (Cash or Check) 3. Issuance of Official Receipts	Amount Indicated in the Billing Statement	Simple Transaction 3minutes Per transaction Complex Transaction 2 working days	Maricel Ramos Marinel Sta Ana Rolando De Jesus
1	COMMUNITY TAX / MISCELLANEOUS Present and accomplished for/billing statement to cashier	1. Encode data and print/Miscellaneous 2. Accept Payment Tendered (Cash,Check,Credit Card) 3. Issuance of Official Receipts	Amount Indicated in the Billing Statement	Simple Transaction 3minutes Per transaction Complex Transaction 2 working days	Maricel Ramos Marinel Sta Ana Rolando De Jesus

**CITIZEN CHARTER
CITY TREASURER'S OF PASIG**

Disburses the salaries & wages of Non- ATM personnel of City Government of Pasig and various Financial Assistance to qualified citizens of Pasig City.

Office or Division:	Cash Division – Payroll Section
Classification:	Simple

Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	<ul style="list-style-type: none"> ➤ Non-ATM Consultants ➤ Non-ATM Volunteer/ Job Order/ Casual/ Permanent personnel ➤ Non-ATM permanent teachers of various public schools ➤ PNP, BFP, RTC, MeTC, PAO, COMELEC, Prosecutors personnel assigned in Pasig City ➤ Beneficiaries of Burial/ Cash Gift/ Centenarian and Financial Assistance of qualified members of OSCA and PDAO ➤ Barangay and SK officials ➤ Local athletes and coaches ➤ Qualified Pasig City Scholars ➤ Trainees of PCIST/ TESDA

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. For Individual:	
<ul style="list-style-type: none"> ✓ One (1) valid ID ✓ One (1) photocopy of valid ID 	Claimant
2. For Representative of Claimant:	
<ul style="list-style-type: none"> ✓ Authorization Letter from the individual included in the payroll ✓ One (1) photocopy of valid ID of individual included in payroll ✓ One (1) photocopy of valid ID of authorized person 	Claimant and Authorized person of claimant

3. For Representative of Businesses and Government Offices:	
<ul style="list-style-type: none"> ✓ Authorization Letter or SPA from the head of office ✓ One (1) photocopy of valid ID of individual included in payroll ✓ One (1) photocopy of valid ID of authorized person ✓ Acknowledgement Receipt ✓ Official Receipt (for businesses only) 	Concerned Office and Authorized personnel of office/ business

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	For Individual/ Claimant:	<ul style="list-style-type: none"> ➤ Receive the requirements. ➤ Check the requirements presented. 	Exact amount base on the amount	1 minute – 1 minute and 30 seconds	Perla Cruz Enrique Concepcion

#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Present the complete requirements to the disbursing officer.	<ul style="list-style-type: none"> ➤ Locate the payroll where the claimant is included. ➤ Give the payroll to claimant and instruct them to sign it. ➤ Verify the signature if it's the same to the requirements provided. ➤ Release the exact amount base on the amount indicated in payroll. 	indicated in payroll.		Carlos Kenneth Soriano
	<p>For Representatives of Claimant/ Office/ Business:</p> <p>Present the complete requirements to the disbursing officer.</p>	<ul style="list-style-type: none"> ➤ Receive the requirements. ➤ Check the requirements presented. ➤ Locate the payroll where the claimant is included. ➤ Give the payroll to representative and instruct them to sign it. ➤ Verify the signature if it's the same to the requirements provided. ➤ Release the exact amount base on the amount indicated in payroll. 	Exact amount base on the amount indicated in payroll.	1 minute – 1 minute and 30 seconds	Perla Cruz Enrique Concepcion Carlos Kenneth Soriano

Check Preparation and Releasing

Office or Division:	CASH DIVISION - Check Preparation and Disbursement Section,
Classification:	Simple Transaction
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	<p>*Business Entity engaged in the purchase of Government supplies such as medicines, office supplies, office equipment and other supplies.</p> <p>*Business Entity engaged in the infrastructure project of the City.</p> <p>*Citizen who is collecting fee's such as salaries and wages, refund etc.</p> <p>*Government to Government in paying contribution and other government fee's.</p>

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>1. COMPANY (SUPPLIER) -Official Receipt of the Company</p>	Company

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
-Special Power of Attorney (Latest) -Secretary's Certificate -1 Photocopy pf I.D. of Representative -1 Photocopy of I.D. of the one who authorize	
2. CITIZEN/INDIVIDUAL *Authorization for immediate relative *Special Power of Attorney (Latest) if not relative *Original & Photocopy of I.D. Claimant and Representative	Person Claiming
3. GOVERNMENT *Authorization Letter address to City Treasurer (Latest) -1 Photocopy pf I.D. of Representative -1 Photocopy of I.D. of the Head of Office	Person Claiming

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Submit applicable documents based on the checklist of requirements.	*Check the submitted requirements *Verify if account to be released has a City Accountant's advice.	None	1 TO 3 MINUTES	Evelyn Bolanos Ma. Riza Jeremias
2	Acknowledge receipt of Check.	*Release the Check.	None		Evelyn Bolanos Ma. Riza Jeremias

ACCEPT PAYMENT

The Office of the City Treasurer tasked to accept/collect payments for Real Property Tax.

Office or Division:	City Treasurer's Office Cash Division – Real Property Tax
Classification:	Simple Complex
Type of Transaction:	G2C – Government to Citizens G2B – Government to Business G2G – Government to Government
Who may avail:	1. Real Property Owners of Residential, Commercial and Industrial Lands 2. Owners of Residential, Commercial and Industrial Buildings 3. Owners of Residential, Commercial and Industrial Machinerics

COMMUNITY TAX CERTIFICATE

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
INDIVIDUAL 2. Accomplished CTC-Form declaring Gross Income of the Preceding Year	City Treasurer's Office
FOR NON-APPEARANCE 5. Preceding Year Income Tax Return / 2316 / Payslip 6. Authorization Letter 7. Special Power of Attorney(for property purposes) 8. Photocopy of issued valid government ID (owner and representative)	Applicant

REAL PROPERTY

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
4. Tax Declaration Number (TDN) or Proof of previous payment. 5. Presentation of Current Year Community Tax Certificate.	CLIENT

#	CLIENT STEPS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present Tax Declaration Number (TDN) or proof of previous payment	* Verify RPT payment records and monitoring system (tagging) * Prepare Billing Statement (SOA)	Based on the indicated amount per TDN presented	Simple/Single Transaction 2 mins. /1 TDN Complex/Bulk Transaction 50-100 TDN – 2 days 101-150 TDN – 4 days 151-300 TDN – 7 days	Collecting Cashier
2	. Tender Payment A Cash B Check b.1 manager's check b.2 personal/company	*Accept payment *Issuance of Official Receipt Receive and verify details on check. Countersigned by the Liquidating Officer	Based on the indicated amount per TDN presented	2 mins. / TDN 2-3 mins. / TDN 2-5 mins. /TDN	Collecting Cashier
	C Card c.1 credit card c.2 debit card	Receive, verify and wait for confirmation of the presented card if allowed by the Point of Sale (POS) terminal	Based on the indicated amount per TDN presented	5-10 mins. / TDN	Collecting Cashier
#	CLIENT STEPS – ONLINE PAYMENTS	OFFICE ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present accomplished form / billing statement to cashier	c. Accept payment tendered (cash, check, debit / credit card) d. Issuance of Official Receipt/s	Amount indicated in the billing statement	Under normal circumstance : 2-5minutes Multiple Tax Order of Payment:	Collecting Cashier

#	CLIENT STEPS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				5minutes or more	
#	CLIENT STEPS – ONLINE PAYMENTS	OFFICE ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Present printed Bank payment confirmation	Issuance of Official Receipt/s	Online Payment		Collecting Cashier

Feedback and Complaints

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Filling out the feedback form immediately after releasing of Check.
How feedback is processed	Feedback requiring improvement of service will be resolve immediately by the supervisor
How to file a complaint	Answer the client complaint form at the Ugnayan sa Pasig Office, 8888 or Facebook
How complaints are processed	Complaints are forwarded to the offices concern and to be answer within 72 hours.
Contact Information	Ugnayan@pasigcity.gov.ph Twitter.com/UgnayansaPasig Ugnayan Contact # 863-1111 loc 1214