



Municipal Government  
Of Burgos, Ilocos Sur



# **MUNICIPAL GOVERNMENT OF BURGOS, ILOCOS SUR**

## **CITIZEN'S CHARTER** 2022, First Edition



Municipal Government  
Of Burgos, Ilocos Sur

# **Office of the Municipal Treasurer**

## **External Services**



## 1. ISSUANCE OF COMMUNITY TAX CERTIFICATE

A Community Tax Certificate (CTC) is a form of identification issued by the Cities/Municipalities to all individuals that have reached the age of 18 years old. CTC is a proof that an individual is a resident of the City/Municipality and that he/she paid necessary dues arising from income derived from business, exercise of profession, and/or ownership of real properties in the area.

<b>Office:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	General Public (18 years old and above)			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>FROM WHERE TO SECURE</b>		
Information Sheet (Inclusive of complete name, complete address, date and place of birth, civil status)		Front Desk Officer		
For employed, proof of income (Form W2)				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill out the information sheet	1. Receive the form and compute payment for the CTC	None	2 minutes	Revenue Collection Clerk
2. Pay the computed amount	2. Prepare the CTC	CTC - Individual Basic Community Tax – P 5.00 Additional Community Tax – not to exceed P 5,000.00 -Gross Receipt or Earnings from	2 minutes	Revenue Collection Clerk



		Business during the preceding year  P 1.00 for every P 1,000.00  -Salaries or Gross Receipt or Earnings derived from exercise of  Profession – P 1.00 for every P 1,000.00  -Income from Real Property – P 1.00 for every P 1,000.00		
3. Affix signature and thumb mark at the CTC	3. Release the CTC		1 minute	Revenue Collection Clerk
<b>TOTAL</b>		<b>Amount indicated in the billing</b>	<b>i. minutes</b>	

## 2. COLLECTION OF REAL PROPERTY TAXES

Real properties such as land and buildings are assessed by the Municipal Assessor's Office and real property taxes are due every year based on the assessment level and fair market value of the real property.

<b>Office:</b>	Municipal Treasurer's Office
<b>Classification:</b>	Simple
<b>Type of transaction:</b>	G2C – Government to Citizen
<b>Who may avail:</b>	Individuals who own real property in the Municipality
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>FROM WHERE TO SECURE</b>	
Official receipt of previous year or latest real property tax payments	Municipal Assessor's Office
Notice of Assessment	Municipal Assessor's Office



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present latest RPT payment or Statement of Account/ Notice of Assessment	1. Compute Tax Due	1% Basic and 1% SEF of the assessed value plus penalties, if applicable	5 minutes	Revenue Collection Clerk
2. Pay Real Property Tax	2. Release Official Receipt		3 minutes	Revenue Collection Clerk
<b>TOTAL</b>		<b>Amount indicated in the billing</b>	<b>8 minutes</b>	

**REMINDER:**

**ADVANCE PAYMENT** – If Real Property Taxes are paid in full before January 1, advance payment may be given a discount of 20%.

**PROMPT PAYMENT** – if Real Property Taxes are paid on or before the deadline as provided in Article 342 of Rules and Regulations implementing the Local Government Code.

**PENALTY** – as per schedule of interest for the years not paid.

**3. ISSUANCE OF TAX CLEARANCE (FIVE YEARS CERTIFICATION)**

A certificate of tax clearance is required in certain transactions to prove that taxes on real properties have been paid. Tax payment certification is required to individuals who transfer property ownership.

<b>Office:</b>	Municipal Treasurer's Office
<b>Classification:</b>	Simple
<b>Type of transaction:</b>	G2C – Government to Citizen
<b>Who may avail:</b>	Individuals who own real property in the Municipality
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>FROM WHERE TO SECURE</b>	
Official receipt of previous year or latest real property tax payments/Tax Declaration	Requesting Party



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present latest Official Receipt/Tax Declaration of latest real property tax payments	1. Verify Real Property Tax Assessment Registry (RPTAR) and prepare certification		10 minutes	Admin Aide VI
2. Pay the corresponding fee	2. Issue official receipt and release certification	P 132.82	5 minutes	Revenue Collection Clerk
<b>TOTAL</b>		<b>132.82</b>	<b>15 minutes</b>	

#### 4. ISSUANCE OF CHECKS AS PAYMENT OF OBLIGATION TO CLAIMANTS

All National Government Agencies, GOCCs, Contractors and individuals entitled to a check for payment of service rendered and or for medical and financial assistance.

<b>Office:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	G2C, G2B			
<b>Who may avail:</b>	Individuals and Business Entity Authorized Representative			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
One (1) Valid Identification Card, Official Receipt/or acknowledgement receipt, Authorization Letter if other than the payee.			Requesting Party	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Present (1) valid Identification Card, signs the voucher and attached Official Receipt.	1. Verifies the Identification of the claimant. The signature and the amount of the official receipt if it is the same as indicated in the check.	None	5 minutes	LTOO II, RCC III, Admin Aide VI
2. Signs the Record of Check Issued (RCI).	2. Release check	None	3 minutes	Municipal Treasurer
<b>TOTAL</b>			<b>8 minutes</b>	

## 5. ISSUANCE OF ACCOUNTABLE FORMS

Real properties such as land and buildings are assessed by the Municipal Assessor's Office and real property taxes are due every year based on the assessment level and fair market value of the real property.

<b>Office:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Bonded Barangay Officials			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
Requisitions slip duly signed by Barangay Captain, Barangay Treasurer of the requisition party and Municipal Treasurer			Requisition Party	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>CLIENT STEPS</b>
1. Submit requisition slip	1. Verify the completeness of the request		1 minute	Admin Aide VI
	1.2 Record number series and types of accountable forms		3 minutes	LTOO II, RCC III, Admin Aide VI



2. Pay the corresponding fee	2. Issue official receipt and release form	For AF 51 – C P 200.00 For CTC None	3 minutes	LTOO II, RCC III, Admin Aide III
<b>TOTAL</b>		<b>P200.00</b>	<b>7 minutes</b>	

## 6. COLLECTION OF REGULATORY FEES AND CHARGES

The Municipality of Burgos imposes the collection of regulatory fees (such as fees on weights and measures, building permits, zonal/ location permit, tricycle operators permit, occupational fees animal and civil registration and inspection) and charges (clearances and certifications, and other service income) in accordance to the newly implemented 2019 Local Revenue Code

<b>Office:</b>	Municipal Treasurer's Office
<b>Classification:</b>	Simple
<b>Type of transaction:</b>	G2C – Government to Citizen
<b>Who may avail:</b>	Business Owners and Individual Taxpayers
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>FROM WHERE TO SECURE</b>	
Tax Order of Payment (TOP)	Issued by the concerned offices

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the Tax Order Collection of Payment issued by the concerned office	Issue Official Receipt based on the Tax Order of Payment	Based on the TOP issued by the concerned office	3 minutes	Revenue Collection Clerk
<b>TOTAL</b>		<b>Amount indicated in the billing</b>	<b>3 minutes</b>	





## 7. COLLECTION OF BUSINESS TAX

All business establishments are required to secure a Business License and Mayor's Permit and pay the corresponding business taxes before the start of operations.

The Business License must be renewed from January 1 to 20 every year as mandated in the local tax ordinances unless an extension is issued by the Sangguniang Bayan. Penalties are imposed after this period. Business taxes for newly opened enterprises are based on capitalization, but those already existing are computed on the basis of a percentage of gross sales/ receipts. Payments may be made annually.

<b>Office:</b>	Municipal Treasurer's Office			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	G2C – Government to Business Entity			
<b>Who may avail:</b>	Sole Proprietor, Partnership, Corporation			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>FROM WHERE TO SECURE</b>		
Business and License Operation Application Form		1. BPLO		
Police Clearance		PNP		
Mayor's Clearance and Permit		BPLO		
HSIF and Medical Certificate		MHO		
Community Tax Certificate		MTO		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present to the Collecting Officer the Application Form together with the requirements needed in securing business permit	1. The Collecting Officer review the documents and assess the fees to be paid	Application Fee - P 154.00 Mayor's Permit - P 154.00 Mayor's Clearance - P 154.00 PNP Clearance - P 160.60 HSIF - P 154.00	3 minutes	Revenue Collection Clerk



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		Medical Certificate - P 154.00 Operator's Tax - P146.30/item Business Permit -P 30.25/item		
2. Pay the corresponding fee	2. Bill and issue official receipt		2 minutes	LTOO II, RCC III, Admin Aide III
<b>TOTAL</b>		<b>P1,107.15</b>	<b>5 minutes</b>	



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# **Office of the Municipal Assessor**

## **External Services**



## 1. VERIFYING PROPERTY LOCATION AND VICINITY

This service enables clients to identify real property, its ownership and location in the base map.

<b>Office:</b>	Municipal Assessor			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	(G2C) Government-to-Citizens			
<b>Who may avail:</b>	All concerned parties.			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
Tax declaration or cadastral card indicating lot no., area, sketch and location.			Municipal Assessor's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit/ Request for a service needed	1. Ask the location of the property, name of the owner and its boundaries.	None	5 minutes	Municipal Assessor  Assessment Clerk III
2. Identify the exact location.	2. Show the base Map or (TMCR) Tax Map Control Roll.	None	5 minutes	Municipal Assessor  Assessment Clerk III
<b>TOTAL</b>			<b>10 inutes</b>	

## 2. ISSUANCE OF RECLASSIFIED TAX DECLARATIONS OF REAL PROPERTY

The Tax Declaration (TD) serves as the Municipal permanent record for every property unit (land or building).

<b>Office:</b>	Municipal Assessor
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<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	(G2C) Government-to-Citizens			
<b>Who may avail:</b>	All concerned parties.			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
Old Tax Declaration			Municipal Assessor's Office	
Certificate of 5 years or tax clearance			Municipal Assessor's Office	
Land Title (if any)				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request new Tax Declaration.	1. Accept request.	None	1 minute	Municipal Assessor  Assessment Clerk III
2. Wait for the schedule for ocular inspection.	2. Conduct ocular inspection.	None	1 hour (Depending on the distance and area of the property)	Municipal Assessor  Assessment Clerk III
3. Submit required documents for reclassification of Tax Dec	3.1. Check the submitted documents.  3.2. Prepare additional requirements needed.	None	30 minutes	Municipal Assessor  Assessment Clerk III
4. Pay the secretary's fees	4.1 Endorse complete documents to the Provincial Assessor for approval  4.2 Wait for further notice if request had	P132.82	5 minutes    2 Days	Revenue Collection Clerk III  Assessment Clerk III



	been approved from Prov'l Assessor			
5. Receive new Tax Declaration	5. Issue new Tax Declaration	None	1 minute	Municipal Assessor
<b>Total</b>		<b>P132.82</b>	<b>2 days 1 hour &amp; 37 minutes</b>	

### 3. ISSUANCE OF CERTIFIED TRUE COPY OF TAX DECLARATIONS AND OTHER CERTIFICATIONS

The Tax Declaration (TD) serves as the Municipal Assessor's Office reference. Clients may request a certified true copy of Tax Declarations, certifications of various property holdings, non and with improvements at the office Municipal Assessor.

<b>Office:</b>	Municipal Assessor			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	(G2C) Government-to-Citizens			
<b>Who may avail:</b>	All concerned parties.			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
None				
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit request for the needed document.	1.1 Acknowledge request and verify records.  1.2 Prepare the document needed	None	5 minutes	Municipal Assessor  Assessment Clerk III
2. Pay secretary's fee.		132.82	3 minutes	Revenue Collection Clerk III



3. Wait for the release of the requested document	3. Sign document & affix Municipal seal.	None	2 minutes	Municipal Assessor
4. Receive Document	4. Issue Certified True Copy of Tax Declaration	None	1 minute	Municipal Assessor Assessment Clerk III
<b>TOTAL:</b>		<b>132.82</b>	<b>11 minutes</b>	

#### 4. ANNOTATION AND/OR CANCELLATION OF ENCUMBRANCES OR MORTGAGED PROPERTY

This service is requested to annotate or cancel documents for loan and mortgage purposes.

<b>Office:</b>	Municipal Assessor			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	(G2C) Government-to-Citizens			
<b>Who may avail:</b>	All concerned parties			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
Notice of annotation from the bank concerned.			From the bank concerned.	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
ANNOTATION 1. Submit notice for annotation/cancellation issued by the Provincial Assessor.	1.1. Verify records 1.2. Post annotation	None	8 minutes	Municipal Assessor Assessment Clerk III



CANCELLATION				
2.1 Wait for the New Copy of Tax Declaration	2.1. File a copy of notice for annotation/cancellation.	None	7 minutes	OIC Municipal Assessor
2.2 Receive the New Tax Declaration	2.2. Issue new Tax Declaration of property.			Assessment Clerk III
<b>TOTAL</b>			<b>11 minutes</b>	

### 5. APPRAISAL AND ASSESSMENT OF NEW BUILDING/MACHINERY

New Tax Declaration (TD) has to be prepared for newly constructed buildings or newly installed machinery and serves as reference for taxation purposes.

Field inspections is needed to assess the value or the real property.

<b>Office:</b>	Municipal Assessor			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	(G2C) Government-to-Citizens			
<b>Who may avail:</b>	All concerned parties.			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
Floor Plan			From the concerned person.	
Community Tax Certificate			Municipal/Barangay Treasurer's Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit request	1. Assess and Appraise the floor plan	none	20 minutes	Municipal Assessor  Assessment Clerk III
2. Fill-out sworn statement of buildings/ machineries	2.1 Assist the client to fill-out the form and set schedule of ocular inspection	none	5 minutes  2 hours	Municipal Assessor  Assessment Clerk III





	2.2 Ocular inspection and appraisal		(depending on the distance and number of assets to be inspected)	
3. Wait further notice until the document is complete.	3. Endorse to the Provincial Assessor for approval.	none	1 day	Municipal Assessor  Assessment Clerk III
5. Receive the new Tax Declaration	5. Issue the New Tax Declaration	none	1 minute	Municipal Assessor  Assessment Clerk III
	<b>TOTAL:</b>		<b>1 day 2 hours &amp; 26 minutes</b>	

## 6. CORRECTION OR RE-ASSESSMENT OF PROPERTY VALUATION

This service enables for the correction or re-assessment of property valuation.

<b>Office:</b>	Municipal Assessor			
<b>Classification:</b>	Simple			
<b>Type of transaction:</b>	(G2C) Government-to-Citizens			
<b>Who may avail:</b>	All concerned parties.			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>FROM WHERE TO SECURE</b>	
1. Old Tax Declaration			Municipal Assessor	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>



1. Request for reassessment.	1.1 Accept request and verify Tax payment records.  1.2 Set Schedule for reassessment	none	1 hour (depends on the distance of asset to be re-assessed)	Municipal Assessor  Assessment Clerk III
2. Wait further notice while the document is on process	2. Prepare supporting documents and endorse to Provincial Assessor's Office for approval	none	1 day	Municipal Assessor Asses't Clerk III
3. Receive New Tax Declaration	3. Release New Tax Declaration	None	1 minute	Mun. Assessor Asses't Clerk Admin. Aide III
<b>TOTAL:</b>			<b>1 day 1 hour &amp; 1 minute</b>	

## 7. PROCESSING TRANSFER, SUBDIVISION OR CONSOLIDATION OF PROPERTY

This service is requested by client who would like to subdivide their lands or transfer their properties (land/building) to other owner.

<b>Office:</b>	Municipal Assessor	
<b>Classification:</b>	Complex	
<b>Type of transaction:</b>	(G2C) Government-to-Citizens	
<b>Who may avail:</b>	All concerned parties.	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>FROM WHERE TO SECURE</b>
Letter Request		
Real Property Tax Receipt		
Transfer/Verification/Certification Fee Receipt		
Copy of Previous Tax Declaration		
Duly Recommended Tax Declaration Prepared by the Municipal Assessor with FAAS		
Deed of Conveyance – 2 photocopies (duly authenticated by the Municipal Assessor)		



Title – 2 photocopies (if titled property – duly authenticated by the Municipal Assessor)				
Certificate Authorizing Registration (CAR)				
Copy of approved plan (if subdivided/consolidated)				
Notice of Assessment				
SPA if clientele is not the owner of real properties subject of transaction. (if parties involved are out of the country, affidavit of person transacting in the office establishing that he/she is the authorized representative)				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit all legal documents of the target property	1.1 Receive, review legal documents needed and prepare supporting documents  1.2 Endorse to the Provincial Assessor for approval		30 minutes	Municipal Assessor Assessment Clerk III
2. All documents be submitted for verification	2.1. Prepare supporting papers		30 minutes	OIC-Municipal Assessor Assess't Clerk III
	2.2. Endorse to the Provincial Assessor for approval		1 day	Provincial Assessor's Office
3. Pay secretary's fee	3. Wait for the receipt.	132.82	5 minutes	Municipal Treasurer's
BIR Fees		Capital Gains Tax/Estate Tax Documentary Stamps Transfer fees	3 days	Office BIR
Transfer Fees				Prov'l Treasury



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4. Receive the document, get the new tax declaration	4. Issue Tax Declaration	none	2 minutes	Municipal Assessor  Assessment Clerk III Admin. Aide III
<b>TOTAL:</b>		<b>P132.82</b>	<b>4 days 2hrs &amp; 37 minutes</b>	