

3.15 Taxes and Fees

3.15.1	Collection of Real Property Taxes	000	3.15.16	Collection of Transient Vendors' Fees	000
3.15.2	Issuance of Clearance/Certification of Real Property Tax Payment	000	3.15.17	Collection of Fish Terminal Fees	000
3.15.3	Collection of Transfer Tax	000	3.15.18	Collection of Bus Terminal Fees	000
3.15.4	Calibration/Registration of Weighing Scales and Other Instruments	000	3.15.19	Collection of Other Receipts	000
3.15.5	Collection of Amusement Taxes on Admission/ Other Places of Amusement for Sponsored Concerts	000	3.15.20	Lot Loan Payments / Balance Inquiries / Certificate of Full Payment	000
3.15.6	Collection of Amusement Taxes for Admission to Cockpits	000	3.15.21	Check Issuances / Releasing	000
3.15.7	Collection of Amusement Taxes on Admission for Movie Houses	000	3.15.22	Payment of Salaries / Wages (Twice a month)	000
3.15.8	Collection of Business Permit/Tax Clearance for a New or Renewal of Business Permit / Certification.....	000	3.15.23	Payment of Commercial Vouchers and other Claims	000
3.15.9	Payment of Health / Sanitary Regulation / Civil Registry / Police Clearance	000	3.15.24	Submission of Reports	000
3.15.10	Issuance and Payment of Community Tax Certificate (CEDULA)	000			
3.15.11	Application for Retirement / Cessation of Business Operation	000			
3.15.12	Payment of Plates and stickers	000			
3.15.13	Payment of PEZA 2% LGU Share.....	000			
3.15.14	Collection of Market Rental Fees	000			
3.15.15	Collection of Slaughterhouse Fees.....	000			

000

000

3.15 Taxes and Fees

3.15.1 Collection of Real Property Taxes

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Real Property taxes are one of the major sources of revenue for the city. The payment of Real Property Tax is also one of the requirements in availing of Service No. 3.2.1 Preliminary Zoning Clearance and 3.2.2 Granting of Building Permit.

If requirements are complete, this transaction can normally be completed in one (1) hour.



WHO MUST AVAIL OF THE SERVICE:

1. Owners of land and buildings situated within the territorial limits of Dumaguete City.
2. Owners of machineries and equipments actually, directly and exclusively used to meet the needs of an industry, business or activity.



REQUIREMENTS:

1. Latest tax payment Official Receipt.
2. Copy of Tax Declaration.
 - Basic Tax - 1.25% of assessed value (Residential)
 - 1.50% of assessed value (Commercial & Special)
 - Special Education Fund - 1.0% of assessed value

Tax Discount for advance/prompt payment:

- a) Tax paid in full year on or before January 31 of each year – 15%
- b) If paid quarterly on or before deadline – 10%

Schedule of Payments:

Schedule of Annual payments: – on or before January 30

Schedule for quarterly payments:

- 1st Quarter - March 31
- 2nd Quarter - June 30
- 3rd Quarter - September 30
- 4th Quarter - December 30



SCHEDULE OF SERVICE: Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Refer to Ordinance No. 125 entitled “The 1997 Omnibus Tax Ordinance of the City of Dumaguete” as amended



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	If availing of the service for the first time proceed to the City Treasurer's Office and make clarificatory inquiries	Provide the client a short briefing on the service and its requirements	10 mins.	Lilia D. Sonza Luz Generoso Mitzi B. Quitay Mansueta Boyonas Joyce T. Blanco
2	Present latest Official Receipt (if available) and/or owner's name /Tax Declaration. Receive RPTAR	Retrieve corresponding Real Property Tax Account Register (RPTAR) card for verification if taxes have been paid	10 mins.	Rolando Catan Rosebie Vallega Rex Palomar Roel Calunod
3	Present RPTAR & latest O.R.	Compute taxes due	20 mins or more (depending on the number of properties involved)	Lilia D. Sonza Luz Generoso Mitzi Quitay Mansueta Boyonas Joyce T. Blanco
4	Pay taxes due and receive Official Receipt	Issue Official Receipt	5 mins	Lilia D. Sonza Luz Generoso Mitzi Quitay Mansueta Boyonas Joyce T. Blanco

3.15.2 Issuance of Clearance / Certification of Real Property Tax Payment

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Real Property Tax Clearance can be availed of when the realty taxes of the property concerned, including the current year, are fully paid. This is a requirement for availing of Service No. 3.11.3 Transfer/Segregation/ Consolidation of Tax Declaration of Sold/Subdivided/Consolidated Lots and could serve one of the compliance requirements of Service No. 3.2.2 Granting of Building Permit and of 3.11.1 Appraisal and Assessment of New and Undeclared Real Property Units including Machineries and Re-assessment of Renovated Buildings for Taxation Purposes.

If requirements are complete, this transaction can normally be completed in thirty (30) minutes.



WHO MUST AVAIL OF THE SERVICE:

All persons, natural or juridical owning real property including improvements therein located within the City of Dumaguete.



REQUIREMENTS:

1. Official Receipt / Certification Fee.
2. Official Receipt of latest payment of real property tax.
3. One (1) set documentary stamps.
4. Payment of tax clearance fee.



SCHEDULE OF SERVICE: Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES: P25.00



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	If availing of the service for the first time proceed to the City Treasurer's Office and make clarificatory inquiries	Answer inquiries from the applicant / client	5 mins.	Lilia D. Sonza Luz Generoso Mitzi Quitay Mansueta Boyonas Joyce T. Blanco

2	Pay tax clearance fee	Issue Official Receipt	2 mins.	Revenue Collectors
3	Present Official Receipt issued for tax clearance fee		10 mins.	Rosebie Vallega Jennifer Carabuena
4		Print certificate after taxes have been paid	5 mins	Rosebie Vallega Jennifer Carabuena
5		Review / sign certificate	1 min	Cristina M. Merced / Designated Acting Asst. City Treasurer
6	Receive approved tax clearance	Release approved tax clearance	1 min.	Rosebie Vallega Jennifer Carabuena

3.15.3 Collection of Transfer Tax

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

There shall be imposed/levied/collected a tax on the transfer of real property ownership in connection with the sale, donation, barter or any other mode of transferring ownership or title of real property. This is a requirement for availing of Service No. 3.11.3 Transfer/Segregation/Consolidation of Tax Declaration of Sold/Subdivided/Consolidated Lots.

If requirements are complete, this transaction can normally be completed in two (2) hours.



WHO MUST AVAIL OF THE SERVICE:

Individuals/corporations transferring ownership of real properties located within the territorial jurisdiction of Dumaguete City.



REQUIREMENTS:

1. Two (2) xerox / photocopies of Real Property Tax Declaration.
2. Two (2) copies of Deed of Sale, Extra-Judicial Settlement, Exchange, Affidavit of Consolidation or any applicable document proving transfer of property ownership.
3. One (1) set documentary stamp.
4. Official Receipt of latest real property tax payment.
5. Two (2) copies of CAR (BIR) or any proof of payment

**SCHEDULE OF SERVICE:** Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.

**FEES:**

Refer to Ordinance No. 125 entitled, “The 1997 Omnibus Tax Ordinance of the City of Dumaguete” as amended.

HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	If availing of the service for the first time proceed to the City Treasurer’s Office and make clarificatory inquiries	Answer inquiries from the applicant	5 mins.	Lilia Sonza Luz Generoso Joyce Blanco Mansueta Boyonas Mitzi Quitay
2	Present the required documents	Check corresponding RPTAR for confirmation / verification of tax payment	10 mins	Roel Calunod Rex Palomar Jennifer Carabuena Rolando Catan
		Review documents presented and compute transfer tax	1 hour	Lilia Sonza Luz Generoso Joyce Blanco Mansueta Boyonas Mitzi Quitay
4	Pay transfer tax [After paying the tax, ask for the <u>day & time to get/secure the Transfer Tax Certificate</u>]	Issue Official Receipts and advice client to come back on agreed time for the release of the transfer tax certificate	15 mins	Lilia Sonza Luz Generoso Joyce Blanco Mansueta Boyonas Mitzi Quitay
5	Get the Transfer Tax Certificate and sign logbook	Record in the logbook and release transfer tax certificate	5 min.	Rosebie Vallega Jennifer Carabuena

3.15.4 Calibration / Registration of Weighing Scale and Other Instruments

City Treasurer’s Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Registration/Calibration of weighing scales and other weight and measure instruments before its actual use is required to protect the rights of consumers.

If requirements are complete, this transaction can normally be completed in thirty (30) minutes.

**WHO MUST AVAIL OF SERVICE:**

Market Stallholders, transient vendors, businessmen using weighing scales and other weight and measure instruments in the conduct of business.

**REQUIREMENTS:**

1. Official Receipt of newly purchased weighing scale/instrument.
2. Mayor’s Permit application form.

Weighing Scale Capacities:

- 1 – 10 kls. cap.
- 11 – 20 kls. cap.
- 21 – 30 kls. cap.
- 31 – < 300 kls. cap.
- 300 > over cap.

Computerized Scales:

- Less than 10 kgs.
- 10 kgs. and over

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.

 **FEES:**

Capacity	Annual Tax	Mayor's Permit Fee	Certification Fee	Total
1 - 10 kls.	P 50.00	P 50.00		P 100.00
11 - 20 kls.	75.00	50.00		125.00
21 - 30 kls.	85.00	50.00		135.00
31 - 299 kls.	100.00	50.00		150.00
300 - over	120.00	50.00		170.00
Computerized:				
Less than 10 kls.	P 200.00	P 100.00		P 300.00
10 kls. - over	300.00	100.00		400.00
Public weigher used in weighing copra and other products by truckload	300.00	100.00		400.00

 **HOW TO AVAIL OF THE SERVICE:**

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	If availing of the service for the first time proceed to the City Treasurer's Office and make clarificatory inquiries. Then go to the Administrator's Office (Permit Section) and secure application form (Mayor's Office)	Answer inquiries and advise applicant to proceed to the Administrator's Office (Permit Section)	5 mins	Antonieta Cipres Ma. Victoria Venzuelo Mary Ann Solitario
2	Present the weighing scale and other required documents	Receive weighing scale and other documents	5 mins	Antonieta Cipres Estrella Cadiz
3		Calibrate and test using 2, 5 and 10 kilogram weights and seal scale	10 mins	Fred McMury Mate Alberto Bede Somoza Ma. Victoria Venzuelo

4		Endorse application form to the City Administrator's Office (Permit Section) for the preparation of the Mayor's Permit	5 mins	Leonidasa Oira Daisy Lourdes Garcia
5		Receive and review application. Issue Order of Payment	5 mins	Permit Section Staff
6	Present Order of Payment to the City Treasurer's Office and pay fees	Issue Official Receipt	5 mins	Estrella Cadiz Joecielyn Quitay Alberto Bede Somoza Rowena Zerna Fred McMury Mate
7	Go back to Permit Section to present Official Receipt for the release of the original copy/ approved Mayor's Permit	Release approved Mayor's Permit	3 mins.	Permit Section Staff

3.15.5 Collection of Amusement Taxes on Admission/Other Places of Amusement for Sponsored Concerts

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
Head of Office – Cristina M. Merced, ICO-City Treasurer

Sponsoring entities/persons should give prior notice to the City Mayor and City Treasure concerned of its intention to hold the described performance. If requirements are complete, this transaction can normally be completed in two (2) days.



WHO MUST AVAIL OF SERVICE:

Any sponsoring entity/person of good standing.

**REQUIREMENTS:**

For sponsored concerts:

- a) Authority to Print indicating the total number of tickets printed, inclusive serial number and class of tickets to be sold.
- b) Name of sponsoring group.

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday – Friday (no noon break)
8:00 a.m. to 5:00 p.m.

**FEES:** P500.00**HOW TO AVAIL OF THE SERVICE:**

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	If availing of the service for the first time proceed to the City Treasurer's Office and secure application forms and other requirements and make clarificatory inquiries	Answer inquiries from the applicant	5 mins	Alberto Bede Somoza
2	Secure and accomplish Mayor's Permit Application Form	Receive documents	1 hr	Alberto Bede Somoza
3	Submit a copy of the same to the City Treasurer's Office for payment of Mayor's Permit Fee	Issue Official Receipt	5 mins	Revenue Collectors (Business License and Fees Division)
4	Show Official Receipt of Mayor's Permit and submit tickets for registration	Register tickets prior to disposal and put a stamp on each ticket as proof that tickets have been registered	1 hour	Alberto Bede Somoza Fred McMury Mate Estrella Cadiz

5	Submit statement on Gross Receipts/ Income and expenses incurred within ten (10) days after the last day of performance	Undertake inventory of sold and unsold tickets	1 hour	Leonidasa Oira Alberto Bede Somoza Daisy Lourdes Garcia Estrella Cadiz Fred McMury Mate
6	Payment of amusement tax	Issue Official Receipts	10 mins	Alberto Bede Somoza

3.15.6 Collection of Amusement Taxes for Admission to Cockpit

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
Head of Office – Cristina M. Merced, ICO-City Treasurer

The City Government of Dumaguete as a policy insures maximum development and promotion of wholesome recreation and amusement brought by cockfighting.

If requirements are complete, this transaction can normally be completed in one (1) hour.

**WHO MUST AVAIL OF THE SERVICE:**

1. Owners / proprietors of cockpits operating within the City of Dumaguete, preferably Filipino citizens not inhibited by law.
2. Cooperatives or corporations, the capitalization of which is 60% Filipino, owned and formed, organized or established and licensed for such purpose.

**REQUIREMENTS:**

1. For Sponsored Derby –
 - a. Letter request addressed to the Honorable City Mayor requesting approval to conduct special derby.
 - b. Resolution from the Sangguniang Panlungsod approving the request to conduct special derby.
2. Payment of Mayor's Permit fee.

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday – Friday (no noon break)
8:00 a.m. to 5:00 p.m.



FEES: P200.00



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Secure and accomplish application form for Mayor's Permit	Provide application form. Answer inquiries from the applicant	5 mins	Permit Section
2	Pay Mayor's Permit fee specifically for cockfights and derby	Issue receipt for permit fee	5 mins.	Fred McMury Mate
3	Present rolled tickets for registration	Register tickets prior to approval of Mayor's Permit and stamped each ticket as proof that tickets have been registered	15-20 mins	Alberto Bede Somoza
4	Show records and other documents needed for monitoring	Monitor tickets and collect cockfighting fees	Duration of cockfights	Fre McMury Mate Greg Cabañog
5	Submit amusement tax returns for payment of taxes on admission	Issue Official Receipts	10-15 mins	Fred McMury Mate

3.15.7 Collection of Amusement Taxes on Admission for Movie Houses

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Amusement tax shall be collected from proprietors, lessees, or operators of movie houses for an amount not exceeding 10% of the gross receipts from amusement fees.
 If requirements are complete, this transaction can normally be completed in thirty (30) minutes.



WHO MUST AVAIL OF THE SERVICE:

Owners/proprietors of theaters or cinematographs operating within the City of Dumaguete.



REQUIREMENTS:

Authority to print from the movie operator/owner – to determine the total number of tickets, inclusive of serial number and classes to be sold.



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)
8:00 a.m. to 5:00 p.m.



FEES:

10% of gross receipts of amusement fees.



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Submit rolled tickets to CTO and other requirements	Register rolled tickets	15-20 mins	Alberto Bede Somoza
2	Submit monthly amusement tax return every 20 th of each month for the payment of corresponding amusement tax and pay amusement tax	Issue Official Receipt	10-15 mins	Alberto Bede Somoza

3.15.8 Collection of Business Permit / Tax Clearance for a New or a Renewal of Business Permit / Certification

City Treasurer’s Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

A Tax Clearance is one of the requirements for securing a New or Renewal of an existing business permit or availment of the following services:

1. Service No. 3.3.1 Issuance of New or Renewal of Business Permits;
2. Service No. 3.3.2 Granting of Motorized Tricycle Operator’s Permit MTOP (Franchise and Mayor’s Permit) or Operators of Motorcycle for Hire (MCH), PUVs, Carriers and Carts; and

Renewal of business permit starts from January 1-20 of every year. Renewal paid after the deadline shall be charged twenty-five percent (25%) surcharge plus two-percent (2%) interest per month.

If requirements are complete, this transaction can normally be completed in one (1) hour.



SCHEDULE OF QUARTERLY PAYMENTS:

- 1st Quarter - January 20 3rd Quarter - July 20
- 2nd Quarter - April 20 4th Quarter - October 20



WHO MUST AVAIL OF SERVICE:

All business enterprises operating within the political jurisdiction of Dumaguete City whether Single Proprietorship, Corporation or Partnership, Cooperative, Association.



REQUIREMENTS:

1. Accomplished application form for Business Permit / License (New & Renewal);
2. For Corporations/Partnership/Cooperatives (New Applicant):
 - a) Certificate of Registration from S.E.C.
 - b) Articles of Incorporation / Partnership / Cooperatives / CDA Registration/Articles of Cooperation



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)
 8:00 a.m. to 5:00 p.m.



FEES:

Refer to Ordinance No. 125 entitled “The 1997 Omnibus Tax Ordinance of the City of Dumaguete” as amended.



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Secure tax clearance form and pay. If necessary, make clarificatory inquiries	Issue tax clearance form. Provide clarification to inquiries	2 mins	Alberto Bede Somoza Fred McMury Mate Antonieta Cires Joecielyn Quitay Estrella Cadiz Rowena Zerna
2	Accomplish and submit application form	Verify prior year’s tax delinquencies and determine previous gross receipts for the past two (2) years	15 mins	Mary Ann Solitario Ma. Victoria Venzuelo
3	Applicants with tax delinquencies and obligations: <ul style="list-style-type: none"> • Ask for a computation/ assessment and print-out of delinquent taxes 	Compute / assess and print prior year’s tax delinquencies	15 mins	Daisy Lourdes Garcia Alberto Bede Somoza Fred McMury Mate Antonieta Cires Joecielyn Quitay Estrella Cadiz Rowena Zerna
	<ul style="list-style-type: none"> • Pay delinquent taxes 	Receive payment and issue Official Receipt		
	[for new business applications, proceed to City ENRO office]			
4	Present application for evaluation / validation	Examination of Gross Receipts of business and community tax certificate form (residence certificate)	15 mins	Leonidasa Oira
5	Secure and pay Community Tax Certificate	Receive duly evaluated / validated gross	5 mins	

	(CEDULA)	receipts (stamped CTC form)		
6	Proceed to Real Property Tax Division for verification of tax payment	Verify tax payment at the Real Property Tax Division and sign tax clearance	5 mins	Rolando Catan Joyce Blanco Rosebie Vallega Jennifer Carabuena Rex Palomar
7	Proceed to Assistant City Treasurer.	Check if clearances signed both from business license and real property tax divisions; cleared / signed approved tax clearance, then release	5 mins	Cristina M. Merced / Designated Asst. City Treasurer
8	Present duly accomplished business applications / approved tax clearance to business tax assessors	Encode and print assessment of business license and other fees	3 mins	Daisy Lourdes Garcia Debra I. Sabado Raul A. Quiqui
9	Pay business licenses and other fees	Receive payment and issue Official Receipt	5 mins	Alberto Bede Somoza Fred McMury Mate Antonieta Cires Joecielyn Quitay Estrella Cadiz Rowena Zerna
10	Proceed to ONE-STOP-SHOP / PERMIT SECTION			

3.15.9 Payment of Health / Sanitary Regulation / Civil Registry / Police Clearance.

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
Head of Office – Cristina M. Merced, ICO-City Treasurer

The City of Dumaguete may impose and collect reasonable fees and charges for services rendered commensurate with the cost of regulation and inspection



WHO MUST AVAIL OF THE SERVICE:

Any person with legal capacity.



REQUIREMENTS:

1. Order of Payment from Local Civil Registrar's Office, City Health Office, Philippine National Police and other concerned agencies.



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Refer to Ordinance No. 125 entitled "The 1997 Omnibus Tax Ordinance of the City of Dumaguete" as amended.



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Present the Order of Payment from concerned agency	Issue Official Receipts corresponding to the request of the applicant	5 mins	Alberto Bede Somoza Estrella Cadiz Antonieta Cires Fred McMury Mate Rowena Zerna Joecielyn Quitay
2	Proceed to the office / unit of origin of the request	Release of proper documents requested	10 mins	LCR / CHO / PNP personnel-in-charge

3.15.10 Issuance of Community Tax Certificate (CTC) or CEDULA

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

The City Government established a Special Lane for Persons with Disabilities (PWD) and Senior Citizens who may secure a Community Tax Certificate or CEDULA.

If requirements are complete, this transaction can normally be completed in fifteen (15) minutes.



WHO MUST AVAIL OF THE SERVICE:

1. Every inhabitant of the City of Dumaguete eighteen (18) years of age or has been regularly employed on a wage or salary basis;
2. Persons who engaged in business or who owns a real property.
3. Every corporation no matter how created or organized.



REQUIREMENTS:

1. Verified / examined / validated gross receipts on business / RPT valuation (business owners);
2. Verified and validated gross income from profession (for professionals, employees, and self-employed)



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)
 8:00 a.m. to 5:00 p.m.



FEES:

1. One (1) Peso for every thousand gross income add to basic P5.00 (Individual);
2. Two (2) pesos for every five thousand (P5,000.00) add to basic P500.00. Maximum payment of P10,500.00 (Corporation/Cooperative/Association)



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Fill up the required form	Validate the gross income	5 mins	Leonidasa C. Oira
2	Proceed to CTC Section	Issuance of CTC	5 mins	Alma Nemenio Kent Bajana Emiliano Olarte, Jr. Aleamar Sinco

3.15.11 Application for Retirement / Closure of Business Operation

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

When a person desires to close or retire from his business, trade or occupation or calling may submit a sworn statement indicating the gross receipts for determination of tax due



WHO MUST AVAIL OF THE SERVICE:

All registered business operators / proprietors / managers.



REQUIREMENTS:

Validated sworn statement of receipts



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)
 8:00 a.m. to 5:00 p.m.



FEES:

Refer to the Omnibus Tax Ordinance of Dumaguete City, as amended.



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Secure the required form (Application for Retirement/ Cessation of Business) and accomplished accurately the information required	Examine / evaluate / validate the documents reflecting the receipts of business operation	5-8 mins	Leonidasa Oira
2	Proceed to assessment	Assess retirement fee	5-10 mins	Daisy Lourdes Garcia
3	Payment of retirement fee	Issue Official Receipt	5 mins	Estrella Cadiz Alberto Bede Somoza Fred McMury Mate Antonietta Cipres
4	Present the duly accomplished retirement form including the payment	Signify / approve application for retirement fee	6 mins	City Treasurer / Designated Assistant City Treasurer
5	Secure the original of the approved retirement of business	Cancel said business in the registry and file the duplicate copy of the approved retirement	8 mins	Ma. Victoria Venzuelo May Ann Solitario

3.15.12 Payment of Plates and Stickers

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
Head of Office – Cristina M. Merced, ICO-City Treasurer

There shall be charges for fixed tax and permit fee for bicycle, carriers, delivery vans and carts



WHO MUST AVAIL OF THE SERVICE:

All bonafide owners of Bicycles, Motorized Tricycles and Vehicles.



REQUIREMENTS:

Proof of ownership, valid IDs, Cedula



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Refer to the Omnibus Tax Ordinance of Dumaguete City, as amended.



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Present valid Identification or CTC	<ul style="list-style-type: none"> Issue Official Receipts Release Plate / Sticker 	5 mins	Estrella Cadiz

3.15.13 Payment of PEZA 2% LGU Share

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
Head of Office – Cristina M. Merced, ICO-City Treasurer

Providing an opportunity for foreign investment zones



WHO MUST AVAIL OF THE SERVICE:

All PEZA-Registered companies pursuant to R.A. 7916



REQUIREMENTS:

1. PEZA Registration
2. Certificate of business coverage

3.



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Refer to the Omnibus Tax Ordinance of Dumaguete City, as amended.



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Present to the City Treasurer's Office AFS, BIR Quarterly Returns	Examine the gross receipts declared	10-15 mins	Leonidasa Oira
2	Pay the tax due	Issue Official Receipts	5-8 mins	Estrella Cadiz

3.15.14 Collection of Market Rental Fees

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Regulation of the city's economic enterprise activities.



WHO MUST AVAIL OF THE SERVICE:

All market stallholders.



REQUIREMENTS:

None



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Rentals fees prescribed under the Market & Slaughterhouse Code of Dumaguete City



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	If availing of the service for the first time, proceed to Room 3 – Collection Office, and make clarificatory inquiries	<ul style="list-style-type: none"> Provide the client a short briefing on the service and the requirements. Verification of ledger cards if the rentals have been paid 	10 mins	Ma. Fe Vergantiños Shirley Magallanes
2	Stallholders pay the market rental fee	Issue Official Receipt	3 mins	Concesa Villalon Glenda Tarog

3.15.15 Collection of Slaughterhouse Fees

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

All livestock owners who will avail of the slaughtering services of the City Government of Dumaguete are required to pay for the services received.



WHO MUST AVAIL OF THE SERVICE:

1. Livestock owners



REQUIREMENTS:

1. Carcass weight / billing statement (ante & post mortem fee)

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.

**FEES:**

Slaughterhouse fees prescribed under the Market & Slaughterhouse Code of Dumaguete City

**HOW TO AVAIL OF THE SERVICE:**

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Present carcass weight / billing statement on slaughterhouse fee (ante & post mortem)	Receive billing statement	3 mins	Richli D. Aves Elsie Sison
2	Pay slaughter fee	Issue Official Receipts	5 mins	Richli D. Aves Elsie Sison

3.15.16 Collection of transient vendors' fees

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

All transient / ambulant vendors plying their wares around the city are required to pay fixed daily taxes.

**WHO MUST AVAIL OF THE SERVICE:**

1. Transient / ambulant vendors

**REQUIREMENTS:**

None

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.

**FEES:**

Fees depend on the volume of goods displayed by the transient vendors.

**HOW TO AVAIL OF THE SERVICE:**

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1		Inspection of the transient vendors	7 hrs	Romita Manzano Atenadora Hernando Rosalinda Cordura Mary Ann Pacheco Ronaldo Tecson Aurora Cabugnason Rosita Rubio Benedicta Ranollo Joanivena Esler Virginia Buling Ana Maria Alejado Alfredo Pasajingue
2	Pay transient vendors' fee	Issue cash tickets	5 mins	Romita Manzano Atenadora Hernando Rosalinda Cordura Mary Ann Pacheco Ronaldo Tecson Aurora Cabugnason Rosita Rubio Benedicta Ranollo Joanivena Esler Virginia Buling Ana Maria Alejado Alfredo Pasajingue

3.15.17 Collection of Fish Terminal Fee

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

All distributors of fish and marine products are required to pay the corresponding terminal fee upon distributing their products to the Dumaguete City public market.



WHO MUST AVAIL OF THE SERVICE:

Fish and marine product distributors/dispatchers.



REQUIREMENTS:

Mayor's Permit as fish and marine product dispatchers



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Refer to the fees prescribed under the Market and Slaughterhouse Code of Dumaguete City



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Person in-charge of weighing fish / marine products (scaler) present the routing slip indicating the weight and kind of marine product and name of vendor	Receive routing slip	2 mins	Esther Cimafranca Antonio Rendora Pamela Genove Carmen Lani Aranas
2	Owner of fish / marine product pay the terminal fee	Issue Official Receipt and delivery receipt	3 mins	Esther Cimafranca Antonio Rendora Pamela Genove Carmen Lani Aranas

3.15.18 Collection of Bus Terminal Fee

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

All operators of public utility vehicles plying in and out of the City of Dumaguete are required to pay the corresponding terminal fee for the upkeep of the transport facilities.



WHO MUST AVAIL OF THE SERVICE:

Operator of public utility vehicles



REQUIREMENTS:

Mayor's Permit and updated vehicle registration



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Refer to the fees prescribed under the Dumaguete City Transport Terminal Ordinance.



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Drivers / operators present dispatcher's ticket	Receive dispatcher's ticket	1 mins	Marigene Aragonos Michelle Montalban
2	Drivers / dispatchers pay terminal fee	Receive payment and issue cash tickets	2 mins	Marigene Aragonos Michelle Montalban

3.15.19 Collection of Other Receipts

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

The City Treasurer's Office is also mandated to collect other common sources of LGU revenues outside taxation, fees and charges, and shares in national taxes and wealth.

If requirements are complete, this transaction can normally be completed in 15 minutes.



WHO MUST AVAIL OF THE SERVICE:

All individuals transacting with the City Government of Dumaguete



REQUIREMENTS:

1. Order of Payment
2. RFQ Form Request
3. Bidder's Bond



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

Refer to the Local Government Code of 1991 and the Local Tax Code of Dumaguete

HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Secure Order of Payment from the General Services Office (GSO) Bid Secretariat for the following: <ul style="list-style-type: none"> • RFQ Form Request • Bidder's Bond • Performance Bond Secure Order of Payment for GSO in-charge of inventory for sale of farm animal / products	Verify documents presented and issue Official Receipt	3 mins	Josephine Mae C. Flores
	Present payment order from Accounting Office or CTO Records Division for payment of under remittances			
	Present Audited Liquidation Report for settlement of cash advances			
	Present loan amortization schedule for payment of soft loans			
	Present duly signed PR for payment of accountable forms for barangay use			

3.15.20 Lot Loan Payments / Balance Inquiries / Certificate of Full Payment

City Treasurer’s Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

The City Treasurer’s Office is tasked to closely monitor the lot loan amortization of the beneficiaries of the different housing projects of Dumaguete City.
 If requirements are complete, this transaction can normally be completed in 5 minutes.



WHO MUST AVAIL OF THE SERVICE:

All low cost housing beneficiaries of the City Government of Dumaguete



REQUIREMENTS:

- 1. Memorandum of Agreement



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)
 8:00 a.m. to 5:00 p.m.



FEES:

Refer to the Memorandum of Agreement



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Give complete name and address to the person-in-charge	Get the ledger of the beneficiary Inform client of his/her loan balance	1 min	Heidi A. Ramirez
2	Make lot payment	Issue Official Receipt	2 mins	Heidi A. Ramirez
3	If fully paid, present photocopy of certificate of house	Prepare and release approved	10 mins	Heidi A. Ramirez

full payment from Habitat / Mother Rita Office, pay certification fee at Business License and Fees Division	certificate of full payment		
---	-----------------------------	--	--

3.15.21 Check Issuances / Releasing

City Treasurer’s Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Payments of goods and services or cash advances for travel.



WHO MUST AVAIL OF THE SERVICE:

Suppliers of goods and services to the City Government of Dumaguete



REQUIREMENTS:

- 1. Duly approved vouchers
- 2. Proof of identity of the claimant
- 3.



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)
 8:00 a.m. to 5:00 p.m.



FEES:

None



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Present approved vouchers with complete supporting documents	<ul style="list-style-type: none"> • Verify and segregate documents • Prepare checks • Have the checks approved by the City Treasurer and City Mayor • Prepare advice of checks issued 	3 mins	Celenia Mercedo
			3 mins	
			2 hrs or depending upon availability of signatories 5 mins	
2	Pick-up check and issue Official Receipt before 3.00 p.m.	Have the client sign the voucher and the logbook	1 min	Celenia Mercedo

3.15.22 Payment of Salaries / Wages (Twice a month)

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Employees of the City Government of Dumaguete are paid and/or compensated for services rendered to the constituents.



WHO MUST AVAIL OF THE SERVICE:

All employees of the City Government of Dumaguete



REQUIREMENTS:

1. Approved payrolls / vouchers



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

None



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Submit approved payrolls and vouchers	<ul style="list-style-type: none"> • Verify and segregate payrolls and vouchers for listing • List all approved payrolls and vouchers for cash advance • Prepare voucher for cash advance and have it audited 	3 mins	Jovito David
			2 hrs	Araceli Campos Fe Dolores Emia
			30 mins	Araceli Campos Fe Dolores Emia
2	Collect salaries / wages and sign payroll / voucher	Disburse salaries / wages	15 sec per employee	Araceli Campos Fe Dolores Emia

3.15.23 Payment of Commercial Vouchers and other Claims

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

Contractors and suppliers to the City Government of Dumaguete are paid for the deliveries of goods and services rendered.

If requirements are complete, this transaction can normally be completed in 5 minutes



WHO MUST AVAIL OF THE SERVICE:

All individuals transacting with the City Government of Dumaguete



REQUIREMENTS:

1. Approved payrolls / vouchers
2. Proof of identity of claimant



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

None



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1	Present approved vouchers for listing as basis for cash advance	<ul style="list-style-type: none"> • Voucher verification done as vouchers arrive 	5 mins	Araceli Campos Fe Dolores Emia
		<ul style="list-style-type: none"> • Listing is done a day before payment 	30 sec	
2	Come back on Tuesday for issuance of receipt and collection of payments	Disburse amount and get back signed vouchers	2 mins	Araceli Campos Fe Dolores Emia

3.15.24 Submission of Financial Reports

City Treasurer's Office, G/F, City Hall Building, Dumaguete City
 Tel. Nos. (035) 225-2820, (035) 225-4477, (035) 422-7239, (035) 422-2514
 Head of Office – Cristina M. Merced, ICO-City Treasurer

This office is mandated to coordinate with the different local and national offices tasked with overseeing the financial operations of the City Government of Dumaguete by complying with the existing regulations particularly in the submission of the various financial reports.



WHO MUST AVAIL OF THE SERVICE:

1. Commission on Audit
2. Bureau of Local Government Finance-Department of Finance
3. All concerned offices



REQUIREMENTS:

1. Memoranda / Directives issued by the implementing agencies in coordination with the Department of Finance



SCHEDULE OF AVAILABILITY OF SERVICE:

Monday – Friday (no noon break)

8:00 a.m. to 5:00 p.m.



FEES:

None



HOW TO AVAIL OF THE SERVICE:

Step	Applicant/Client	CTO Activity	Duration of Activity	Person-In-Charge
1		Prepare and submit Abstract of General Collections (Book I, CTC – Individual / Corp., Book II, RPT, Book III, Bus Terminal Fees)		Juliet Ege Leo Ybañez Jose Mari Almazan Norman Villarosa Dolores Buncalan Ruby Luisa Los Baños
2		Prepare and submit Quarterly Report of RPT Collections (by Barangay & property classification (Basic/SEF)		Maribel Merto
3		Preparation of Vouchers / ALOBS & supporting documents for DPWH 20% shares (Quarterly)		Dolores Buncalan