

**PROVINCE OF MISAMIS OCCIDENTAL  
PROVINCIAL TREASURER'S OFFICE**

**CITIZEN'S CHARTER**

**FRONTLINE SERVICE:**

**Schedule of Availability of the Service:**

**Who may avail of the Service:**

**What are the Requirements:**

**PAYMENT OF PROPERTY TRANSFER TAX**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

Those who are processing for a Certificate of Land Title

- Original Copy of Certificate Authorizing Registration (CAR) from Bureau of Internal Revenue
- One (1) original/duplicate copy of Documents transferring ownership (e.g. Deed of Absolute Sale, Extrajudicial Settlement of Real Property, etc.)
- One (1) original copy of Real Property Tax (current) payments
- One (1) original copy of Latest Tax Declaration and Tax Declaration during the execution of the sale/barter, etc.

**Duration:**

35 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach the responsible employee concern and present the requirements and wait when advised for payment.	<ol style="list-style-type: none"> <li>1. Check the completeness of submitted documents.</li> <li>2. Analyze and evaluate.</li> <li>3. Assess and compute.</li> <li>4. Advise the client the total amount to be paid.</li> </ol>	20 minutes	Revenue Collection Clerks/Officers – a) Jean Tare b) Elmee Quinto  Local Revenue Operation Officers – a) Dado Uba b) Charlene Handumon		Assessment Form
2	Pays the computed tax assessment.	Issue Official Receipt (AF-51).	10 minutes	Revenue Collection Clerks/Officers – c) Jean Tare	50% of 1% of Selling Price/Market	Official Receipt

				d) Elmee Quinto  Local Revenue Operation Officers – c) Dado Uba d) Charlene Handumon	Value whichever is higher.  - Cert. Fee: P50.00  - New Tax Declaration: P150.00 per TD  - Surcharge of 25% of the transfer tax & interest of 2% per month of the transfer tax, if any/applicable.	AF – 51 Transfer Tax Certificate
3	Client receives the documents and the Official Receipt	1. Issue a Certification of Property Transfer Tax.  2. Segregate documents. Original copy given to Client, duplicate for office file.  3. Release the documents to client	5 minutes			
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:****Schedule of Availability of the Service:****Who may avail of the Service:****What are the Requirements:****Duration:****PAYMENT OF PROFESSIONAL TAX**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

All professionals under the Professional Regulation Commission and practicing in private (not working in the Government)

Professional Regulation Commission (PRC) Card and 1 photocopy

6 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach any of the Officers concerned and present the Professional Regulation Commission (PRC) card together with one photocopy and wait for the advice for payment.	Verify the PRC card presented as to its validity and advise client for payment.	2 minutes	1. Local Revenue Operation Officer IV a) Diosdado Uba  2. Local Revenue Operation Officers and Deputies: a) Jose Balaoro b) Wilfreda Cobrilla c) Eulalia Baco d) Diosdado Lumasag e) Carmencito Singidas f) Albert Palahang g) Edward Sol h) Carino Salindo i) Grace Sanciangco		
2	Pays the corresponding amount	Receives payment and Issue Official Receipt (AF-51).	2 minutes	The same as above	- Not to exceed P300.00 per calendar year (CY)	OR
3	Receives the Official Receipt and the PRC Card	Retain the Xerox copy of the PRC card and Release the OR and the PRC Card to the client.	2 minutes	The same as above		
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:****Schedule of Availability of the Service:****Who may avail of the Service:****What are the Requirements:****Duration:****PAYMENT OF TAX ON DELIVERY TRUCK / VAN**

Monday to Friday

8:00am to 5:00pm without noon break.

All persons who have vehicle/s used for delivery of goods in the province of Misamis Occidental.

1. Photocopy of LTO Registration

2. Official Receipt issued by LTO

9 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach any of the Officers concerned and submit one Xerox copy of the LTO's registration of the vehicle subject for delivery tax and the corresponding official receipt and wait for the advice for payment.	Verify the vehicle's registration and LTO's Official Receipt (OR-CR) as to its validity and advise client for payment.	5 minutes	1. Local Revenue Operation Officer IV  a) Diosdado Uba  2. Local Revenue Operation Officers and Deputies:  a) Jose Balaoro b) Wilfreda Cobrilla c) Eulalia Baco d) Diosdado Lumasag e) Carmencito Singidas f) Albert Palahang g) Edward Sol h) Carino Salindo i) Grace Sanciangco		
2	Pays the corresponding amount	Receives payment and issue Official Receipt	2 minutes	Same as above	A. <u>For Wholesalers</u> Capacity weight:	Official Receipt

					<ul style="list-style-type: none"> <li>• 2001 kgs &amp; above = P550.00</li> <li>• 1501 – 2000 kgs = P 495.00</li> <li>• 1000 – 1500 kgs = P385.00</li> </ul> <p>B. <u>Used in Haulers</u> Capacity weight:</p> <ul style="list-style-type: none"> <li>• 2001 kgs &amp; above = P440.00</li> <li>• 1501 – 2000 kgs = P400.00</li> <li>• 1000 – 1500 kgs = P375.00</li> </ul> <p>Gov's Permit – P550.00</p> <p>Sticker – P50.00 / truck</p>	
3	Receives the Official Receipt.	Retain the Xerox copy of the OR-CR and release the OR to the client.	2 minutes	Same as above		
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:****Schedule of Availability of the Service:****Who may avail of the Service:****What are the Requirements:****Duration:****PAYMENT OF TAX ON FRANCHISE**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

All persons whose business is Cable TV and Internet Café in the province of Misamis Occidental.

- One (1) xerox copy of Gross income of the previous year (for renewal)
- One (1) xerox copy of Business permit / mayor's permit (for new business)

7 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach any of the Officers concerned and submit photocopy of Gross Income of the previous year or Photocopy of Business Permit/Mayor's Permit and wait for the advice for payment.	Verify the documents presented and compute the corresponding tax and advise client the total amount to be paid.	5 minutes	1. Local Revenue Operation Officer IV a) Diosdado Uba  2. Local Revenue Operation Officers and Deputies: a) Jose Balaoro b) Wilfreda Cobrilla c) Eulalia Baco d) Diosdado Lumasag e) Carmencito Singidas f) Albert Palahang g) Edward Sol h) Carino Salindo i) Grace Sanciangco		
2	Pays the corresponding amount and receives OR.	Receives payment and issue Official Receipt to the client.	2 minutes	same	50 % of 1% of gross income of previous year.  If new, 5% of 1% of capital	Official Receipt

					investment	
					Gov's permit – P550.00	
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:**

**Schedule of Availability of the Service:**

**Who may avail of the Service:**

**What are the Requirements:**

**Duration:**

**PAYMENT OF TAX ON AMUSEMENT**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

All persons/entity whose business involves cockfighting, theater, etc.

Current business/mayor's permit of the establishment where it is located.

7 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach any of the Officers concerned and present the mayor's/business permit (current) and the report of entrants and wait for the advice for payment.	1. Verify the documents presented, compute the corresponding tax and advise client the total amount to be paid.	5 minutes	1. Local Revenue Operation Officer IV 1. Diosdado Uba  2. Local Revenue Operation Officers and Deputies: a) Jose Balaoro b) Wilfreda Cobrilla c) Eulalia Baco d) Diosdado Lumasag e) Carmencito Singidas f) Albert Palahang g) Edward Sol h) Carino Salindo		

				i) Grace Sanciangco		
<b>2</b>	Pays corresponding amount	Issue Official Receipt and Release the OR	2 minutes	same	30% of Admission fees / gate receipts (15% - mun. , 15% - province) Gov's Permit – P550.00	
<b>END OF TRANSACTION</b>						



**FRONTLINE SERVICE:****Schedule of Availability of the Service:****Who may avail of the Service:****What are the Requirements:****Duration:****PAYMENT OF TAX ON SAND AND GRAVEL**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

Concessionaire on Sand and Gravel

1. ENRO Clearance
  2. Mayor's Permit or Business Permit
- 7 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach any of the Officers concerned and present the mayor's/business permit (current) and the ENRO Clearance and wait for the advice for payment.	Verify the documents presented, compute the corresponding tax and advise client the total amount to be paid.	5 minutes	<ol style="list-style-type: none"> <li>1. Local Revenue Operation Officer IV               <ol style="list-style-type: none"> <li>a) Diosdado Uba</li> </ol> </li> <li>2. Local Revenue Operation Officers and Deputies:               <ol style="list-style-type: none"> <li>a) Jose Balaoro</li> <li>b) Wilfreda Cobrilla</li> <li>c) Eulalia Baco</li> <li>d) Diosdado Lumasag</li> <li>e) Carmencito Singidas</li> <li>f) Albert Palahang</li> <li>g) Edward Sol</li> <li>h) Carino Salindo</li> <li>i) Grace Sanciangco</li> </ol> </li> </ol>		
2	Receives Official Receipt	Issue Official Receipt release to the client.	2 minutes	same	S&G Tax – P9.00/ cu.m.  Permit Fee – P4,000.00	Official Receipt

					Delivery Receipt - P50.00 per stub  Penalty if no DR for hauling – P200.00  Filing fee – P100.00  Verification / Inspection Fee – P3,000.00	
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:****Schedule of Availability of the Service:****Who may avail of the Service:****What are the Requirements:****Duration:****PAYMENT OF DIFFERENT FEES (CERTIFICATION, LIBRARY, SALE OF WASTE MATERIALS, ETC.)**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

All persons concerned

Order of payment from the originating office

7 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach any of the persons in-charge and present the order of payment form from the originating office and wait for the advice for payment.	1. Check the particulars of the order of payment form, ask questions if necessary and advise client the total amount to be paid.	5 minutes	1. Revenue Collection Clerks – a) Jean Tare b) Elmee Quinto  2. Local Revenue Collection Officers –  3. Local Revenue Operation Officers and Deputies: a) Dado Uba b) Charlene Handumon		
2	Receives the Official Receipt	Issue Official Receipt and release the OR (AF51) to the client.	2 minutes	same	Certification Fee: P50.00  Sale of Waste Materials: depends on the assessment of PGSO indicated in the order of payment.	Official Receipt
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:****Schedule of Availability of the Service:****Who may avail of the Service:****What are the Requirements:****Duration:****ISSUANCE OF PTO CLEARANCE**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

All persons who are due for retirement, long vacation and sick leave, maternity leave, separated from service and other concerns

1. One (1) original copy of Office clearance (from the office where the employee is assigned specifying the purpose of the clearance) note: “for whatever legal purpose it may serve” is not acceptable.
2. RPT clearance from the Municipal/City Treasurer of the LGU where he/she resides (For Retirement or claim for Terminal Leave Benefits)

22 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach any of the persons in-charge in the Administrative Division of PTO and request for order of payment form for clearance.	Fill-up the order of payment form and direct the client to pay to the cashier	2 minutes	Administrative Aides a) Ellen Barimbao b) Joan Libetario c) Ivy Chipoco d) Yvonne Clamohoy e) Elma Burlat		
	Approach any of the persons in-charge and present the order of payment form from the originating office and wait for the advice for payment.	2. Check the particulars of the order of payment form, ask questions if necessary and advise client the total amount to be paid.	5 minutes	Revenue Collection Clerks – c) Jean Tare d) Elmee Quinto  Local Revenue Collection Officers –  Local Revenue Operation Officers and Deputies: c) Dado Uba d) Charlene Handumon		
	Receives the Official Receipt	Issue Official Receipt and	2 minutes	same	Certification	Official

		release the OR (AF51) to the client.			Fee: P50.00  Sale of Waste Materials: depends on the assessment of PGSO indicated in the order of payment.	Receipt
<b>4</b>	Go back to the persons in-charge in the Administrative Division of PTO and present the OR indicating the payment made together with the requirements.	Types/prepares the Clearance form in 3 copies.	10 minutes	Administrative Aides a) Ellen Barimbao b) Joan Libetario c) Ivy Chipoco d) Yvonne Clamohoy e) Elma Burlat		PTO Clearance form
<b>4</b>	Receives 3 copies of the clearance.	Have the client receive 3 copies of clearance and release the documents.	3 minutes	same		
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:****ISSUANCE OF CERTIFICATE OF APPEARANCE****Schedule of Availability of the Service:**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

**Who may avail of the Service:**

All persons who have official transactions and personally appeared in the office and requires a Certificate of Appearance

**What are the Requirements:**

None

**Duration:**

8 minutes

**HOW TO AVAIL OF THE SERVICE:**

<b>STEPS</b>	<b>APPLICANT/CLIENT</b>	<b>SERVICE PROVIDER</b>	<b>DURATION OF THE ACTIVITY</b>	<b>PERSON IN CHARGE</b>	<b>FEES</b>	<b>FORMS</b>
<b>1</b>	Log your name, position, address, purpose/transaction, time visited in the office and signature	Require the client to log his name, address and purpose of his/her visit at the Office in the logbook provided	5 minutes	1. Administrative Aides a) Nestor Palma b) Ellen Barimbao c) Joan Libetario d) Ivy Chipoco e) Yvonne Clamohoy f) Elma Burlat	None. only personal appearance	Certificate of Appearance
<b>2</b>	Receives Certificate of Appearance	Issue the Certificate of Appearance affixing the initial below the name of the signatory and indicate the date of issuance	5 minutes			
<b>END OF TRANSACTION</b>						

**FRONTLINE SERVICE:****Schedule of Availability of the Service:****Who may avail of the Service:****What are the Requirements:****CLAIM OF APPROVED CHECKS**

MONDAY TO FRIDAY

8:00am to 5:00pm without noon break.

All persons who have approved claims in the Provincial Government of Misamis Occidental and authorized to receive such claim

## 1. Personal Appearance with ID of any of the following:

- a. GSIS/SSS ID
- b. Employee's ID / DILG ID
- c. Voter's ID
- d. PRC ID
- e. Driver's License
- f. Passport

## 2. Special Power of Attorney with copy of the ID of the true claimant and the authorized person to claim.

**Duration:**

9 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEPS	APPLICANT/CLIENT	SERVICE PROVIDER	DURATION OF THE ACTIVITY	PERSON IN CHARGE	FEES	FORMS
1	Approach the person in-charge at the Cash Disbursement Division of PTO	Require the client of his/her ID as mentioned above or SPA if authorized only.	1 minute	1. Administrative Aides a) Gladly Gutierrez b) Dian Nuñez c) Roy Tejano d) Rose Tago		
3	Sign the acknowledgment portion of the voucher Sign the RCI form  Or  Acknowledge claim by issuing official receipt (if necessary)	Verify the correctness of entries of OR issued and if all forms are duly signed.	5 minutes	2. Administrative Aides e) Gladly Gutierrez f) Dian Nuñez g) Roy Tejano h) Rose Tago		
4	Receive the check and bank advice	Release the check to the claimant including the bank advice	3 minutes	3. Administrative Aides i) Gladly Gutierrez		

				j) Dian Nuñez k) Roy Tejano l) Rose Tago		
<b>END OF TRANSACTION</b>						