



MUNICIPALITY OF TUBIGON

**CITIZEN'S
CHARTER**





**MUNICIPAL
TREASURER'S OFFICE
(MTO)**
ADMINISTRATIVE SERVICES

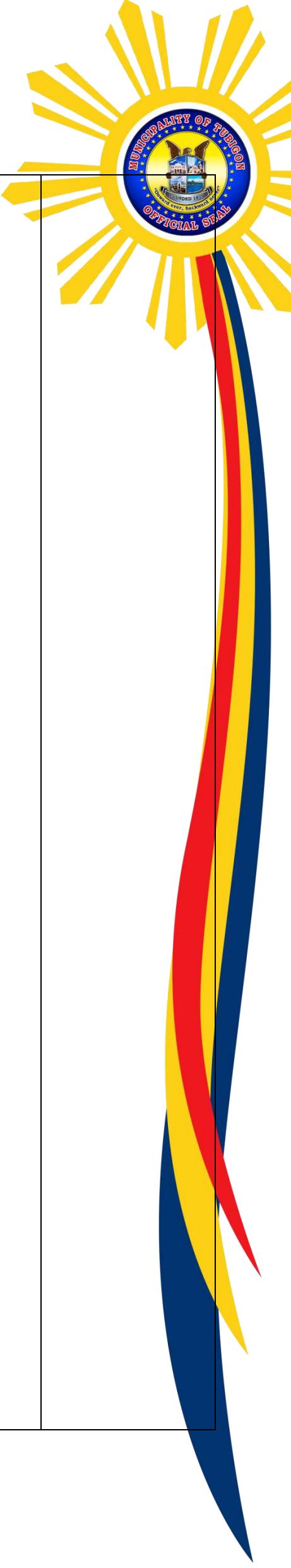


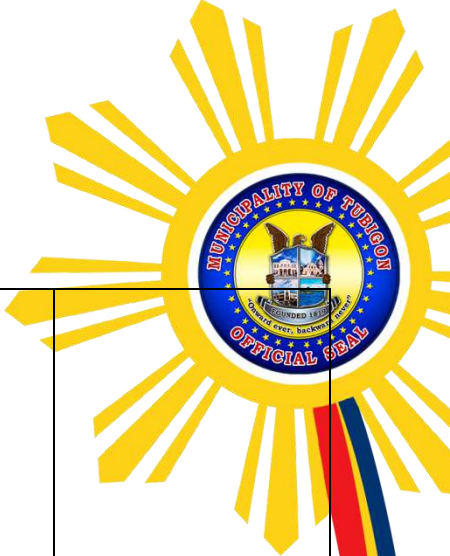
7. PAYMENT OF COMMUNITY TAXES

- Receive payment of Community Taxes from
- a) Every inhabitants of the Philippines eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30 consecutive working days during any calendar year
 - b) An individual who is engaged in business or occupation
 - c) An in who owns a real property with an aggregate assessed value of One Thousand Pesos (1,000.00) or more
 - d) An individual who is required by law to file an Income Tax return
 - e) Every Corporation, no matter how created or organized, wither domestic or resident foreign engaged in or doing business in the municipality

Office or Division:	TREASURERS OFFICE			
Classification:	SIMPLE			
Type of Transaction:	for Government Services whose client is a business entity for Government Services whose client is the transacting public			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Valid ID				
CLIENTS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Approach the Cashier for community tax computation	Ask for Gross Compensation/Gross Sales of the preceding year and inform the client his/her calculated tax due	a. Five Pesos (5.00) plus an annual additional of One Peso (1.00) for every One Thousand Pesos (1,000.00) of income on which in case no case shall exceed Five Thousand Pesos b. In case of husband and wife each of them shall be liable to pay the basic	5 minutes	Cashier/Collector
2. Pay the tax due and wait while the cashier issues official receipt	Accept payment and issue Community Tax Certificate		5 minutes	Cashier/Collector
3. Receive Community Tax Certificate	Release Community Tax Certificate		5 minutes	Cashier/Collector

		<p>annual tax of Five Pesos (5.00) but additional tax shall be One Pesos (1.00) for every One Thousand Pesos (1,000.00) of income from property owned by them or total gross receipt earning by them</p> <p>c. Every Corporation shall pay an annual community tax of Five Hundred Pesos (500.00) and annual additional tax that shall not exceed Ten Thousand Pesos (10,00.00) for</p> <p>1. Every Five Thousand Pesos (5,000.00) worth of real property owned during preceding</p>	
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		year based on assessed value – Two Pesos (2.000		
		2. Every Five Thousand Pesos (5,000.00) of gross receipt or earnings during preceding year - Two Pesos (2.00)		
TOTAL:		None	15 minutes	