



City Treasurer's Office
External



In consonance with the ongoing pandemic, the following policies are strictly imposed:

- “No Mask, No Entry” Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper hand washing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

I. Issuance of Certificate of “No Business”

Certificate of No Business is issued to individuals or business entities to confirm the information that he/she has no business establishment within the city.

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- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer’s Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business Entity			
Who may avail:	- All individual or entity with no business conducted in the city			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Request Letter from the taxpayer / client (2 copies)		Client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter Request duly approved by the City Treasurer.	1. Approval of Letter Request	None	10 Minutes	The City Treasurer
2. Pay and claim original copy of the	2. Accept payment and	P 20.00	3 Minutes	Revenue Collectors



Official Receipt and Certification.	issuance of official receipt and certification			City Treasurer's Office
	TOTAL:	P 20.00	13 inutes	

II. Issuance of Certificate of Ownership of Large Cattle

To ensure that the cattle being slaughtered at city slaughterhouse are safe and not obtained through cattle rustling, a Certificate of Ownership of Large Cattle, prior to slaughtering, is being presented. The above-mentioned certificate is secured from the City Treasurer's Office as per City Ordinance No. 22 Series of 2008 otherwise known as Silay City Revised Revenue Code of 2008.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	- Owner of Large Cattle			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Barangay Certification (1 original copy)		Barangay Hall where the owner resides.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present Barangay Certification for issuance of Certificate of Ownership.	1. Accept Barangay Certification from the owner.	None	1 Minute	<i>Revenue Collectors</i> City Treasurer's Office
2. Pay and receive original copy of Certificate of Ownership with Official Receipt	2. Accept payment and issue Certificate of Ownership of Large Cattle (AF#53) and Official Receipt	Certificate of Ownership – P30.00 Funding for LDP - 2.00	5 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
3. Proceed to Permits and License Division, City Mayor's Office for signature and approval.	3. Sign and approve the Certificate of Ownership of Large Cattle (AF#53)	None	3 Minutes	<i>Business Permit and License Division</i> <i>Personnel</i> City Mayor's Office
	TOTAL:	P 32.00	9 Minutes	



III. Issuance of Certificate of Transfer of Large Cattle

Certificate issued for Large Cattle which will be transferred to the new owner or the certificate issued to a person who has the purpose to slaughter the same for sale or consumption within the jurisdiction of Silay City.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	- Owner of Large Cattle;			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Certificate of Ownership (1 original)		Owner of Large Cattle		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present request to PNP Headquarters for inspection of large cattle to be slaughtered or cattle raising for approval.	1. Philippine National Police Silay City inspects large cattle	None	5 Minutes	<i>Philippine National Police Silay City personnel Philippine National Police Office</i>
2. Present Certificate of Ownership duly noted by the PNP.	2. Accept payment and issue Certificate of Transfer of Large Cattle	Certificate of Transfer – P50.00 Funding for LDP - 2.00	5 Minutes	<i>Revenue Collectors City Treasurer's Office</i>
3. Proceed to Permits and License Division, City Mayor's Office for signature and approval.	3. Sign and approve the Certificate of Transfer of Large Cattle (AF#52)	None	3 Minutes	<i>Business Permit and License Division Personnel City Mayor's Office</i>
4. Claim original copy of Official Receipt and Certificate of Transfer.	4. Give the Certificate of Transfer of Large Cattle (AF#52) together with Official Receipt (original copies)	None	3 Minutes	<i>Revenue Collectors City Treasurer's Office</i>
TOTAL:		P 52.00	16 inutes	

IV. Issuance of Community Tax Certificate (Individual)

The Community Tax Certificate – cities may levy a community in accordance with the provisions of Chapter I, Article V, Section 157, Book II of the Local Government Code of 1991.

Office or Division:	City Treasurer's Office
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Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	<ul style="list-style-type: none"> - An inhabitant of the Philippines eighteen (18) years of age or over, who has been regularly employed with a salary basis of at least thirty (30) consecutive working days during a calendar year - Individual who is engaged in business or occupation - Those who owns real property with an aggregate assessed value of One Thousand Pesos (P 1,000.00) or more - Individual who is required by law to file an income tax return 			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill out the Data Sheet and submit to the collector	1. Receive data sheet from taxpayer	None	3 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
2. Pay and receive the original copy of the CTC.	2. Receive payment, issue and give CTC to taxpayer	PHP 5.00 + PHP 1.00 in every PHP 1,000.00 (but not to exceed PHP5,000.00)	5 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
	TOTAL:	PHP 5.00 + PHP 1.00 in every PHP 1,000.00	8 Minutes	

V. Issuance of Community Tax Certificate (Corporate)

The Community Tax Certificate – cities may levy a community in accordance with the provisions of Chapter I, Article V, Section 158, (1) and (2), Book II of the Local Government Code of 1991.

Office or Division:	City Treasurer's Office	
Classification:	Simple	
Type of Transaction:	G2B – Government to Business Entity	
Who may avail:	<ul style="list-style-type: none"> - Every corporation no matter how created or organized, whether domestic or resident foreign as long as it engaged in or doing business in the Philippines. 	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Current Year Assessment Form duly approved by the City Treasurer (1 original and 1 photocopy)		Cash Receipts Division, City Treasurer's Office



Total Assessed Value of all corporate-owned real properties (1 original and 1 photocopy)		Land Tax Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill out the Corporate Data Sheet and submit to Cash Receipts Division for assessment.	1. Receive and assess filled up Corporate Data Sheet from taxpayer	None	2 Minutes	Revenue Collectors City Treasurer's Office
2. Proceed to the City Treasurer for approval.	2. Approve the Corporate Data Sheet submitted	None	2 Minutes	City Treasurer City Treasurer's Office
3. Pay and receive the original copy of the CTC for Corporation	3. Receive payment, issue and give CTC for Corporation to taxpayer	PHP 500.00 + PHP 2.00 in every PHP 5,000.00 (but not to exceed PHP 10,000)	3 Minutes	Revenue Collectors City Treasurer's Office
	TOTAL:	PHP 500.00 + PHP 2.00 in every PHP 5,000.00	7 Minutes	

VI. Issuance of Real Property Tax Clearance

Issuance of Real Property Tax Clearance certifies that you are completely and accordingly paying your real property tax.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	- Real Property Tax Owners;			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Real Property Tax Official Receipts (if any)		Cash Receipts Division, City Treasurer's Office		
Official Receipt for Tax Clearance (1 original copy)		Cash Receipts Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present all required documents.	1. Check all presented documents for completeness	None	3 Minutes	Land Tax Division Personnel City Treasurer's Office



2. Pay and claim original copy of Official Receipt.	2. Accept payment and issue Official Receipt.	Land Tax Clearance – P 20.00	3 Minutes	Revenue Collectors City Treasurer's Office
3. Present the Official Receipt to Land Tax Division and receive duly signed Tax Clearance.	3. Give duly signed Tax Clearance	None	3 Minutes	Land Tax Division Personnel City Treasurer's Office
TOTAL:		P 20.00	8 Minutes	

VII. Payment for Retirement of Business

Retirement of business is done by those individuals or business owners who need to close their business. Formally, closing a company will legitimize the end of your business. Lawfully, for as long as the business is still operational in the eyes of the government, it is still obligated to pay all the necessary taxes. In consonance with the ongoing pandemic, the following policies are strictly imposed; these are “No Mask, No Entry” Policy, regulation of the number of transacting public who enters the office, observance of social distancing for each transaction, proper hand washing or use of alcohol, use of logbook for the transacting public for contacting tracing if necessary, installation of informative signages and plastic enclosures between office personnel and transacting public.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	- Any individual or entity who will close their business located within the city			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Duly accomplished Application Form for Retirement of Business (3 copies)		Permits and License Division, Office of the City Mayor		
Tax Order of Payment (3 copies)		License and Fees Division, City Treasurer's Office.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly accomplished Application Form for Retirement of Business.	1. Verify record from Taxpayer's Index Cards and computer-based system(BPLTAS)	None	5 Minutes	License and Fees Clerk City Treasurer's Office
2. Pay the corresponding business tax if any, in case of delinquent taxpayer or declaration of Gross	2. Actual inspection of business establishment to ascertain closure or cessation of	Various Tax, Fees and Charges based on Silay City	30 Minutes	License and Fees Staff City Treasurer's Office



Receipt for the year if retirement is on the current period.	business before approval. 2.1 Accept payment and issue official receipt.	Local Revenue Code Retirement of Business – P 100.00	3 Minutes	Revenue Collectors City Treasurer's Office
	TOTAL:	Various Fees and Charges + Retirement of Business – P 100.00	33 inutes	

VIII. Payment of Business Taxes

Business tax is an imposition on persons or entities who sell or lease goods, properties or services in the course of trade or business. Such taxes are imposed by the city on businesses before they will be issued a business license or permit to start operations based on the schedule of rates prescribed by the Silay City Revised Revenue Code of 2008. In consonance with the ongoing pandemic, the following policy are strictly imposed:

- “No Mask, No Entry” Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper hand washing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	- All business tax owner engage in business within the city			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Filled-up business application Form with supporting documents attached as required by the Permits and License Division, City Mayor's Office for new and renewal of business. (4 copies)		Permits and License Division, City Mayor's Office		
Tax Order of Payment (1 original, 2 photocopies)		License and Fees Division, City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID		PERSON RESPONSIBLE



			PROCESSING TIME	
1. Secure Tax Order of Payment and payment of corresponding tax and fees.	1. Issuance of Tax Order of Payment and Official Receipt	Various Tax, Fees and Charges based on Silay City Revised Revenue Code of 2008	15 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
	TOTAL:		14 inutes	

IX. Payment for Miscellaneous Fee and Other Charges

Local Government Units may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provision of the National Internal Revenue Code or other applicable laws. This is done by the LGU as part of its cost recovery measures which involves government entities to charge individuals or non-government organizations some or all of the efficient costs of a specific government activity which include goods, services, and regulation.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Assessment Slip (1 original, 1 photocopy)		Various Offices		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Assessment Slip from respective offices.	1. Accept Assessment Slip issued by other offices.	None	1 Minute	<i>Revenue Collectors</i> City Treasurer's Office
2. Pay and claim original copy of the official receipt.	2. Accept payment and issue official receipt.	Please refer to Silay City Revenue Code available at City	3 Minutes	<i>Revenue Collectors</i> City Treasurer's Office



		Treasurer's Office.		
		TOTAL:	4 Minutes	

X. Payment for Real Property Taxes

Tax on Real Property is a type of tax levied by the Local Government Unit on the properties within its area of jurisdiction. These include land, building, improvements on land and machineries.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	- Any individual or entity whose property is situated within the LGU's area of jurisdiction			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Official Receipt from previous payment, if any (1 copy)		Taxpayer		
Tax Order of Payment (3 copies)		Land Tax Division, City Treasurer's Office.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure Tax Order of Payment (TOP).	1. Issue Tax Order of Payment	None	10 Minutes	<i>Land Tax Division Personnel</i> City Treasurer's Office
2. Pay and claim original copy of the official receipt.	2. Accept payment and issue official receipt.	Please refer to Silay City Revenue Code available at City Treasurer's Office.	5 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
		TOTAL:	15 inutes	

XI. Payment on Transfer Tax of Real Property Ownership

Transfer of real property tax is an imposition for the sale, donation, barter or any other mode of transferring ownership or title of real property as provided in Chapter II, Article I, Sec. 135, (a) and (b), Book II of Local Government Code of 1991.

Office or Division:	City Treasurer's Office
Classification:	Simple



Type of Transaction:	G2C – Government to Citizen			
Who may avail:	<ul style="list-style-type: none"> - Seller - Donor - Transferor - Executor or administrator of the real property situated within the locality. 			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Deed of Sale (1 original, 1 photocopy)		Taxpayer		
Tax Declaration(1 original, 1 photocopy)		City Assessor's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the required documents for the assessment of transfer tax	1. Receive Deed of Sale and tax declaration from taxpayer	None	15 Minutes (Simple Transaction) 30 Minutes (Complex Transaction)	<i>Revenue Collectors</i> City Treasurer's Office
2. Pay and receive the original copy of the Official Receipt	2. Accept payment, issue and give the official receipt to taxpayer	$\frac{3}{4}$ of 1% of total consideration, or fair market value whichever is higher	5 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
	TOTAL:	$\frac{3}{4}$ of 1% of total consideration, or fair market value whichever is higher	Simple: 20 Minutes Complex: 35 Minutes	