

MUNICIPAL TREASURY OFFICE

MANDATE: The Treasurer shall take charge of the Treasury Office and shall perform the following:

Advice the Mayor and the Sanggunian and other local government and national Officials concerned regarding disposition of local government funds and on such other matters relative to public finance;

Take custody and exercise proper management of the funds of the local government unit;

Take charge of the disbursement of all local government funds and such other funds the custody of which may be entrusted to him by law or other competent authority.

Inspect private commercial & industrial establishment within the jurisdiction of the local government unit in relation to the implementation of tax ordinance;

Maintain & update the tax information system of the local government unit;

Exercise such other powers and perform such other duties and function as maybe prescribed by law or ordinance.

VISION:

An efficient and effective organization for fiscal administration particularly in the collection, custody and disbursement of funds manned with responsible, honest, competent & approachable staff to support the local government achieve its financial goals and objectives.

MISSION:

To generate revenues thru efficient collection of taxes, fees and charges concerning to the local government of Salay in accordance with existing laws and ordinances and to take custody and exercise proper management of funds of the municipality in order to sustain and maintain the financial needs and its development as well.

Office Head : **MA. KRISTINA ANTONIETTE F. ACOBO,**
CPA

Office Address : Acting Municipal Treasurer
1st Floor, Municipal Town Hall
Poblacion, Salay, Misamis Oriental

Email Address : lgu_salaymisor@yahoo.com

EXTERNAL SERVICES:

- Business Permit and Licensing Office
 - ✓ **Securing a Business Permit (NEW)**
 - ✓ **Securing a Business Permit (RENEWAL)**
 - ✓ **Other Mayor’s Permit on Business**
 - ✓ **Securing Motorized Tricycle Operator’s Permit (MTOP)**
- Retiring the business permit.
- Securing mayor’s permit for tricycle/motorized cab.
- Paying real property taxes.
- Securing tax clearance.
- Securing community tax certificate.

BUSINESS PERMIT AND LICENSING OFFICE

The Business Permit and Licensing Office is tasked to process the applications for new, renewal, and retirement of business activity in the municipality using the electronic Business Permit and Licensing System (eBPLS). This automation was mandated by the Republic Act 11032, otherwise known as the “Ease of Doing Business and Efficient Government Service Delivery Act of 2018.

✓ **SECURING A BUSINESS PERMIT (NEW)**

Any natural or juridical person who shall establish, conduct or operate a business trade or activity in this municipality shall first secure a business/mayor’s permit.

Office or Division:	Business Permit and Licensing Office (BPLO)	
Classification:	Simple	
Type of Transaction:	G2B – Government to Business	
Who may avail:	All natural or juridical persons wanting to do business trade or activity in Salay	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Accomplished application form		1. Business Permit and Licensing Office (BPLO)
2. Barangay clearance		2. Barangay where the business is located
3. A certificate of tax exempt, if any		3. Bureau of Investment, Cooperative Development Authority
4. Zoning clearance		4. Municipal Planning and Development Office
5. Articles of Incorporation		5. Securities and Exchange Commission

6. Tax clearance		6. Municipal Treasury Office		
7. Three (3) passport size photos		7. Photo studios		
8. Health/Sanitary certificate		8. Rural Health Unit (Sanitary Inspector)		
9. Sworn statement of capital investment		9. Business owner's declaration		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure an application form from the BPLO and submit the accomplished form together with the required documents for evaluation;	1. The BPLO receives and evaluates the application form and the required documents;	1. None	1. 10 mins	1. BPLO Officer
	1.1. Create the application in the electronic Business Permit and Licensing System (eBPLS);	1.1. None	1.1 10 mins	1.1. BPLO Officer
	1.2. Verify the application for endorsement by following offices: A. BFP B. Eng'g C. MENRO D. MHO E. MPDO F. Mayor's Office		1.2 3 mins. A. 3 mins B. 3 mins C. 3 mins D. 3 mins E. 3 mins F. 3 mins	1.2. BPLO Officer A. BFP Officer B. OBO Officer C. MENRO Officer D. Sanitary Inspector E. Planning and Dev't Officer F. Secretary to the Mayor
2. Pay the assessment on the issued Tax Order Payment at the treasury office;	2. The revenue collector issues the official receipt of the exact amount paid	2. Please refer to the issued Tax Order of Payment (T.O.P.)	2. 10 mins	2. Revenue Collection Clerk
2.1. Pay the community tax certificate (ctc) for individual; Or pay the ctc for corporate / cooperative / association;	2.1. The revenue collector issues for the individual ctc; The municipal treasurer issues for the corporate ctc;	2.1. Basic individual ctc P5.00; Additional P1.00 for every P1,000.00 ; Basic	2.1. 5 mins	2.1. Revenue Collection Clerk for the individual ctc; Municipal Treasurer for the corporate / cooperative / association ctc

		corporate ctc P500; Additional P2.00 for every P5,000.00		
3. Receive the original copy of the approved business permit;	3. Print the approved business permit and record the same in the logbook.	3. None	3. 5 mins	3. BPLO Officer or Staff
	3.1. Release the business permit to the owner or to the authorized person;	3.1. None	3.1. 5 mins	3.1. BPLO Officer or Staff
Total		1 hr and 6 mins		
END OF TRANSACTION				

✓ **SECURING A BUSINESS PERMIT (RENEWAL)**

Any natural or juridical person who has an existing business trade or activity in this municipality from the preceding year must renew the business/mayor's permit.

Office or Division:	Business Permit and Licensing Office (BPLO)			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	All natural or juridical persons wanting to continue his business trade or activity in Salay			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Accomplished application form		1. Business Permit and Licensing Office (BPLO)		
2. Barangay clearance		2. Barangay where the business is located		
3. A certificate of tax exempt, if any		3. Bureau of Investment, Cooperative Development Authority		
4. Zoning clearance		4. Municipal Planning and Development Office		
5. Tax clearance		5. Municipal Treasury Office		
6. Sworn statement of gross sales		6. Declared by the business owner		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure an application form from the BPLO and submit the accomplished form together with the	1. The BPLO receives and evaluates the application form and the required documents;	1. None	1. 10 mins	1. BPLO Officer

required documents for evaluation;	<p>1.1. Create the application in the eBPLS;</p> <p>1.2. Verify the application for endorsement by following offices:</p> <p>A. BFP B. Eng'g Ofc C. MENRO D. MHO E. MPDO F. Mayor's Ofc</p>	<p>1.1. None</p> <p>1.2. None</p>	<p>1.1 10 mins</p> <p>1.2 3 mins.</p> <p>A. 3 mins B. 3 mins C. 3 mins D. 3 mins E. 3 mins F. 3 mins</p>	<p>1.1. BPLO Officer</p> <p>1.2. BPLO Officer</p> <p>A. BFP Officer B. OBO Officer C. MENRO Officer D. Sanitary Inspector E. Planning and Dev't Officer F. Secretary to the Mayor</p>
<p>2. Pay the assessment on the issued Tax Order Payment at the treasury office;</p> <p>2.1. Pay the community tax certificate (ctc) for individual; Or pay the ctc for corporate / cooperative / association;</p>	<p>2. The revenue collector issues the official receipt of the exact amount paid</p> <p>2.1. The revenue collector issues for the individual ctc; The municipal treasurer issues for the corporate ctc;</p>	<p>2. Please refer to the issued T.O.P.</p> <p>2.1. Basic individual ctc P5.00; Additional P1.00 for every P1,000.00 ; Basic corporate ctc P500; Additional P2.00 for every P5,000.00</p>	<p>2. 10 mins</p> <p>2.1. 5 mins</p>	<p>2. Revenue Collection Clerk</p> <p>2.1. Revenue Collection Clerk for the individual ctc; Municipal Treasurer for the corporate / cooperative / association ctc</p>
<p>3. Receive the original copy of the approved business permit;</p>	<p>3. Print the approved business permit and record the same in the logbook;</p> <p>3.1. Release the business permit to the owner or to the authorized person</p>	<p>3. None</p> <p>3.1. None</p>	<p>3. 5 mins</p> <p>3.1. 5 mins</p>	<p>3. BPLO Officer or Staff</p> <p>3.1. BPLO Officer or Staff</p>
Total			1 hr and 6 mins	

END OF TRANSACTION

✓ **OTHER MAYOR'S PERMIT ON BUSINESS**

Any natural or juridical person who wishes to engage in a business trade or activity in this municipality.

Office or Division:	Business Permit and Licensing Office (BPLO)			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	All natural or juridical persons wanting to engage in new micro business or continue his business trade or activity in Salay			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Barangay clearance		1. Barangay where the business is located		
2. Accomplished application form		2. Business Permit and Licensing Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure an application form from the BPLO and submit the accomplished form together with the required documents for evaluation;	1. The BPLO receives and evaluates the application form and the required documents	1. None	1. 10 mins	1. BPLO Officer
2. Pay the assessment on the issued Tax Order of Payment at the treasury office;	2. The revenue collector issues the official receipt of the exact amount paid	2. Please refer to the issued T.O.P.	2. 10 mins	2. Revenue Collection Clerk
3. Receive the original copy of the approved mayor's permit;	3. Print the approved mayor's permit and record the same in the logbook; 3.1 Release the permit to the client or to the authorized person	3. None	3. 5 mins	3. BPLO Officer or Staff
		3.1. None	3.1. 5 mins	3.1. BPLO Officer or Staff
	Total		30 mins	

END OF TRANSACTION

✓ **SECURING MOTORIZED TRICYCLE OPERATOR'S PERMIT (MTOPO)**

Any natural or juridical person who wishes to operate a tricycle business in this municipality.

Office or Division:	Business Permit and Licensing Office (BPLO)			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	All natural or juridical persons wanting to engage in a business trade or activity in this municipality.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Barangay clearance (both operator and driver)	1. Barangay where the operator and driver is residing			
2. Updated Official Receipt	2. Land Transportation Office			
3. Certificate of Registration	3. Land Transportation Office			
4. Valid Driver's License (Prof; RC 1)	4. Land Transportation Office			
5. Community Tax Certificate	5. Revenue Collection Clerk			
6. Police clearance (both operator & driver)	6. PNP Station in the municipality			
7. Valid voter's identification or certification from COMELEC as proof of registration	7. COMELEC Salay			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The operator submits all documentary requirements	1. The BPLO receives and evaluates the documents for authenticity	1. None	1. 10 mins	1. BPLO Officer
2. Pay the assessment on the issued Tax Order of Payment at the treasury office;	2. The revenue collector issues the official receipt of the exact amount paid;	2. Please refer to the issued T.O.P.	2. 10 mins	2. Revenue Collection Clerk
2.1. The operator brings the tricycle unit to the PNP station for inspection	2.1. Prepare the MTOP and the PNP certificate of inspection	2.1 None	2.1. 20 mins	2.1. BPLO staff; PNP Office
3. Receive the original copy of the approved MTOP	3. Record the MTOP in the logbook;	3. None	3. 5 mins	3. BPLO Staff
	3.1. Release the MTOP to the operator or to the authorized person	3.1. None	3.1. 5 mins	3.1. BPLO Staff
	Total		50 mins	
END OF TRANSACTION				

1. RETIRING THE BUSINESS PERMIT

Any natural or juridical person who wishes to stop his business trade or activity in this municipality must apply for business retirement.

Office or Division:	Business Permit and Licensing Office (BPLO)			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	All natural or juridical persons wanting to discontinue his business trade or activity in Salary			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Latest issued business permit		1. The business owner's original copy		
2. Sworn statement of gross sales		2. Declared by the business owner		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The owner submits a letter expressing his intention to close the business trade or activity;	1. The Mayor's office receives the letter for the approval of the same by the Mayor;	1. None	1. 5 mins	1. Staff from the Mayor's office
	1.1. Apply the retirement of business in the eBPLS;	1.1. None	1.1. 10 mins	1.1. BPLO Officer
2. Pay the assessment on the issued Tax Order of Payment at the treasury office;	2. The revenue collector issues the official receipt of the exact amount paid	2. Please refer to the issued T.O.P.	2. 10 mins	2. Revenue Collection Clerk
3. Receive the original copy of the Certificate of Ceased To Operate And Retired From The Business Engagement;	3. Print the approved Certificate of Ceased To Operate And Retired From The Business Engagement and record the same in the logbook;	3. None	3. 5 mins	3. BPLO Officer or Staff
	3.1 Release the certification to the owner of to the authorized person	3.1. None	3.1. 5 mins	3.1. BPLO Officer or Staff
	Total		35 mins	
END OF TRANSACTION				

2. PAYING REAL PROPERTY TAXES

Owners of real properties such as lands, buildings and its improvements should have to pay real property tax annually. Tax is computed by 1% for Basic Tax and another 1 % for the Special Education Fund of the Real Property Assessed Value. Taxpayers have the option to pay quarterly or annually for the current year while discounts are available for advance payments but there is penalty for late payments.

OFFICE OR DIVISION:	Office of the Municipal Treasurer			
CLASSIFICATION:	Simple			
TYPE OF TRANSACTION:	G2C-Government to Citizens			
WHO MAY AVAIL:	All Real Property Owners			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Copy of latest Tax Declaration			Office of the Municipal Assessor	
Photocopy of latest RPT payment or receipt if available			Owner	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit required document to designated officer	1. Verification of submitted documents by the tax payer.	1. None	1. 2 minutes	1. MTO Staff (Record in charge)
	1.a. If records are complete, billing of tax due will be processed.	1.a. None	1.a. 3 minutes	1.a. MTO Staff (Record in charge)
	1.b. If no record, client is advised to proceed to the Office of the Municipal Assessor for identification or verification of the real property location.	1.b. None	1.b. 4 minutes	1.b. MASSO Staff
2. Pay the required tax	2. Verification of the computed tax due on billing and issuance of Real Property Receipt or Accountable Form 56.	2. For computation: <ul style="list-style-type: none"> • Basic Tax (Assessed Value x 1%) • Additional Tax (SEF; Assessed Value x 1%) Quarterly payments due date before penalties <ul style="list-style-type: none"> ▪ Q1-on or before March 31 ▪ Q2-on or before June 30 	2. 10 minutes	2. Revenue Collection Clerk

		<ul style="list-style-type: none"> ▪ Q3-on or before September 30 ▪ Q4-on or before December 31 <p>Discount and Penalty</p> <ul style="list-style-type: none"> ➤ 20% discount for Advance payments ➤ 2% penalty per month but not more than 72% 		
Total			19 minutes	
END OF TRANSACTION				

3. SECURING TAX CLEARANCE

Tax clearance is a document issued to taxpayers with no tax delinquencies on their real properties that can be used for specific purpose or any legal purpose.

OFFICE OR DIVISION:		Office of the Municipal Treasurer		
CLASSIFICATION:		Simple		
TYPE OF TRANSACTION:		G2C-Government to Citizens		
WHO MAY AVAIL:		All Real Property Owners		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Copy of the latest Tax Declaration		Office of the Municipal Assessor		
Copy of Latest Official Receipt		Owner		
Copy of necessary documents if properties were transferred		Owner		
Copy of Special Power of Attorney or Authorization Letter if acting on behalf of the owner or as representative		Owner		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present all the requirements to designated officer on the cashier window.	2. Verification of submitted documents by the tax payer.	2. None	2. 3 minutes	2. MTO Staff (Record in charge)
	<p>Checking in the Assessment Records to determine:</p> <p>1.a. If there is tax delinquency on the properties, the owner can avail the issuance of tax clearance after</p>	2.a. None	2.a. 1 minute	2.a. MTO Staff (Record in charge)

	paying the tax due as of the current year.			
	1.b. If there is no tax delinquency on the properties, the owner can avail the issuance of tax clearance.	2.b. None	2.a. 1 minute	2.a. MTO Staff (Record in charge)
2. Pay the required fees to designated officer.	2. Revenue Collector Clerk issue an official receipt or Accountable Form 51 upon receipt of payment.	2. P 100.00	2. 1 minute	2. Revenue Collection Clerk
	2.a. MTO staff prepares the Tax Clearance	2.a. None	2.a. 1 minute	2.a. MTO Staff (Record in charge)
4. Receive the printed Tax Clearance on the cashier window	3. Checking the completeness and accuracy of the details on the Tax Clearance prepared by the MTO Staff	3. None	3. 2 minutes	3. Municipal Treasurer
	3.a. Issue the Tax Clearance signed by the Municipal Treasurer and log the transaction for monitoring	3.a. None	3.a. 1 minute	3.a. MTO Staff (Record in charge)
TOTAL		10 minutes		

END OF TRANSACTION

8. SECURING COMMUNITY TAX CERTIFICATE

Anyone at least 18 years of age or over who has been regularly employed regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during calendar year, or who is engaged in business or corporation, or who owns real property.

OFFICE OR DIVISION:	Office of the Municipal Treasurer
CLASSIFICATION:	Simple
TYPE OF TRANSACTION:	G2C-Government to Citizens; G2B-Governemnt to Business
WHO MAY AVAIL:	All residents and business establishments within the municipality
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Copy of Valid ID for Individual	Individual

Copy of Application Form with assessed Gross Sales for Corporation		Business Establishment		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to cashier window and present the requirements.	1. Determine if the client is an Individual or Corporation.	1. None	1. 1 minute	1. Revenue Collection Clerk
	1.a. Ask for details needed to fill out in the Community Tax Certificate.	1.a. None	1.a. 1minute	1.a. Revenue Collection Officer
2. Pay the required fees	2. Compute the fees based on the Community Tax Certificate and issue Community Tax Certificate for Individuals (BIR Form 0016) or; the Community Tax Certificate for Corporation (BIR Form 0017).	2. For Individual <ul style="list-style-type: none"> • Basic individual ctc P5.00; • AdditionalP1.00 for every P1,000.00 of (1) Gross Receipts or earnings derived from business during the preceding year and/or (2) Salaries or Gross Receipts derived from exercise of profession or pursuit of any occupation and/or (3) Income from real property but not exceeding P5,000.00; For Corporation <ul style="list-style-type: none"> • Basic corporate ctc P500; • Additional P2.00 for every P5,000.00 of (1)Assessed value of property owned in the Philippines and/or (2) Gross Receipts including dividends/earnings derived from business in the Philippines for the preceding year but not exceeding P10,000.00. 	3 minutes	Revenue Collection Clerk
TOTAL		5 MINUTES		

END OF TRANSACTION