



# CITY TREASURER'S OFFICE

The City Treasurer's Office shall exercise the following functions:

- Advise the Mayor, the Sangguniang Panlungsod and other local government officials, regarding the 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;
- Take charge of the disbursement of all local government funds and such other funds, the custody is entrusted to the office by law, or other competent authority;
- Inspect private, commercial and industrial establishments within the jurisdiction of the local government unit in relation to the implementation of tax ordinances pursuant to the Local Tax Code;
- Maintain and update the tax information system of the local government unit; and
- Conduct examination of Books of Accounts of business establishments.

## **EXTERNAL SERVICES:**

- Issuance of Certifications Related to Business License and Fees
- Issuance of Community Tax Certificate
- Payment of Business Taxes, Fees and Charges
- Payment of Real Property Tax
- Issuance of Real Property Tax Clearance
- Payment of Tax on Transfer of Real Property Ownership/ Developer's Tax
- Payment of Contractor's Tax/ Sales Tax/ Tax On Delivery Van
- Retiring a Business Permit



## ISSUANCE OF CERTIFICATION RELATED TO BUSINESS LICENSE AND FEES

*Certification of last payment to be used in the:*

- *Renewal of Business License*
- *Certification of No Business for the residents of Cagayan de Oro City*
- *Requesting for medical and hospital assistance, housing, scholarship*
- *SSS Claims and other purposes*
- *Certification of Retirement of Business to be used in the Bureau of Internal Revenue for Closing of Business Registration and for verification purposes*

Office Address: **CITYTREASURER’S OFFICE**  
 1st Floor Annex Building  
 Capistrano-Hayes Streets  
 Cagayan de Oro City

Office Head: JASMIN T. MAAGAD  
 City Treasurer

Contact No./ (088) 881-2756  
 Email: citytreasurer.cagayandero@gmail.com

<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government, G2B – Government to Business Entities, G2C – Government to Citizen			
<b>Who may avail:</b>	Business owners, government agencies, and residents of the city			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
For Certification of Retirement of Business: <ul style="list-style-type: none"> <li>▪ Notice of Business Retirement and payment</li> </ul>		- Correspondence & Records Division, City Treasurer’s Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get priority number from the Kiosk Machine	1. Kiosk Machine will issue Priority Number	None	1 minute	Andie Boy Adanza Marianito Dela Rama Juvy Gonia



2. Proceed to the assigned counter and pay the certification fee	2.1 Receive payment and issue Official Receipt	50.00 – Certification fee	1 minute	Epie Olarte Larri Joy Zagado Sheila Talledo May Ann Tagactac Sheila Cariliman Leonie Jane Torres Mercy Amora Gladys Jade Gayla Sylvette Bagaipo Emilinne Mendoza Sofia Alacre Carlo Estanilla Elaine Akut Emma Monis Pixie Vallar Guiney Molawan Gemma Madrona Concepcion Sia
	2.2 Check and records and prepare certifications		5 minutes	Niel Cuarteros Sylvia Dapanas Jocelyn Ybañez
	2.2 Sign the certification			Sylvia T. Mundo, Chief of Division
3. Claim the certification	3. Release the certification	None	2 minutes	



## ISSUANCE OF COMMUNITY TAX CERTIFICATE

*Formerly known as the Residence Tax Certificate or Cedula, the Community Tax Certificate is a manifestation that residents have the commitment to specifically contribute to the development of their communities and that they pay the necessary dues arising from the income derived from business, exercise of profession and/or ownership of real properties in the area. Profit and non-profit organizations and other entities operating in the city are likewise required to secure a CTC.*

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<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2B – Government to Business Entities	
<b>Who may avail:</b>	Residents of the city, in legal age; Business-owners	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<ul style="list-style-type: none"> <li>▪ Accomplished Request Form</li> </ul> <b>FOR INDIVIDUALS:</b> <ul style="list-style-type: none"> <li>• Gross earnings from previous year</li> <li>• Income from real property</li> </ul> <b>FOR CORPORATIONS:</b> <ul style="list-style-type: none"> <li>• Gross receipts from previous year</li> <li>• Amount of sale of real property</li> </ul>		- Business Tax Division and Realty Tax Division, City Treasurer's Office
<b>FEE/S</b>		
<b>FOR INDIVIDUALS:</b>		



Basic Tax: P5.00

Additional Tax (not to exceed P5, 000.00):

1. Gross earnings derived from business or profession during the preceding year (P1.00 for every P1, 000.00)
2. Income from real property

FOR CORPORATIONS:

Basic Tax: 500.00

Additional Tax (not to exceed P10,000.00)

1. Assessed value of real property owned in the Philippines (P2.00 for every P5,000.00)
2. Gross earnings, including dividends derived from business in the Philippines during the preceding year (P2.00 for every P5,000.00)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Go to Kiosk machine, input required details and get the printed priority number	1. Kiosk machine will print Priority Number	None	2 minutes	Juvy Gonia Andie Boy Adanza Marianito Dela Rama
2. Proceed to the assigned counter and pay the due amount	2. Receive payment and issue Community Tax Certificate	<i>Please refer above for the computation of fees.</i>	2 minutes	Epie Olarte Larri Joy Zagado Sheila Talledo May Ann Tagactac Sheila Cariliman Leonie Jane Torres Mercy Amora Gladys Jade Gayla Sylvette Bagaipo Emilinne Mendoza Sofia Alacre Carlo Estanilla Elaine Akut Emma Monis Pixie Vallar Guiney Molawan Gemma Madrona



				Concepcion Sia
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## PAYMENT OF FEES AND CHARGES

*Fees and Charges refer to levies on the direct recipients of public goods and services they render in the exercise of their mandated regulatory and service delivery function, also for payment of charges from fines, violations or penalties.*

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<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Citizen			
<b>Who may avail:</b>	Clients availing services and/or goods, payment of fines and administrative penalties, payments of certifications, etc.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>Order of Payment/ Ordinance Violation Receipt (OVR)</li> </ul>		- Business Tax Division/ Realty Tax Division, City Treasurer’s Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get priority number from the Kiosk Machine	1. Kiosk Machine prints priority number	None	1 minute	Juvy Gonia Andie Boy Adanza Marianito Dela Rama
2. Proceed to the assigned counter and pay the due amount	2. Receive payment and issue Official Receipt	* As reflected on the Order of Payment/ Ordinance Violation Receipt (OVR)	5 minutes	Epie Olarte Joy Zagado Sheila Talledo May Ann Tagactac Sheila Cariliman Leonie Jane Torres Mercy Amora



				Gladys Jade Gayla Sylvette Bagaipo Emilinne Mendoza Sofia Alacre Carlo Estanilla Elaine Akut Emma Monis Pixie Vallar Guiney Molawan Gemma Madrona Concepcion Sia
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## PAYMENT OF REAL PROPERTY TAX

*There shall be levied an annual ad valorem tax of the assessed value of real property, such as lands, buildings, machinery and other improvement affixed or attached to real property located in the City. It shall be due and payable on the first day of January.*

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<b>Type of Transaction:</b>	G2B – Government to Citizen			
<b>Who may avail:</b>				
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>Official Receipt from last payment/ Tax Declaration</li> </ul>		<ul style="list-style-type: none"> <li>- Realty Tax Division/ Business Tax Division, City Treasurer's Office</li> </ul>		
<b>FEE/S</b>				
<ul style="list-style-type: none"> <li>For residential, agricultural and/ or other classes of properties – at the rate of two (2%) of assessed value</li> <li>For commercial and/or industrial – at the rate of three percent (3%) of assessed value</li> </ul> <p>* Important: Only Cash/Manager's Check, Cashier's Check/Certified Checks are accepted for payment</p>				
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.1 Go to Counter A, K, L, M or N and present requirements	1. Compute tax and print real property tax billing	None	2 minutes	Ar Ace Oguimas Sarah Biol Gomer Galanida Netsfel Aquino Neil Escol Leoden Galinato Evelyn Baang



1.2 Get Real Property Tax billing				
2. Pay the bill/ assessed tax	2. Receive payment and issue Official Receipt	<i>Please refer above for the table of fees.</i>	2 minutes	<p>Epie Olarte          Larri Joy Zagado          Sheila Talledo          May Ann Tagactac          Sheila Cariliman          Leonie Jane Torres          Mercy Amora          Gladys Jade Gayla          Sylvette Bagaipo          Emilinne Mendoza          Sofia Alacre          Carlo Estanilla          Elaine Akut          Emma Monis          Pixie Vallar          Guiney Molawan          Gemma Madrona          Concepcion Sia</p>



## ISSUANCE OF REAL PROPERTY TAX CLEARANCE

*Clearance used for the transfer of property ownership, loan and for verification purposes*

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<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business Entities, G2C – Government to Citizens			
<b>Who may avail:</b>	Real Property owners			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
▪ Accomplished Request form		- Counter J, Realty Tax Division, City Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEE TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit accomplished request form	1.1 Verify real property tax payment	None	2 minutes	Ar Ace Oguimas Sarah Biol Gomer Galanida Netsfel Aquino Neil Escol Leoden Galinato Evelyn Baang



	1.2 Prepare the tax clearance certificate signed by Chief, Realty Tax Division		2 minutes	Netsfel Aquino Neil Escol Evelyn Baang  Engr. Reynaldo C. Villamor, Chief of Division
2. Pay the certification fee	2. Receive payment and issue official receipt	50.00 – Certification fee	1 minute	Epie Olarte Larri Joy Zagado Sheila Talledo May Ann Tagactac Sheila Cariliman Leonie Jane Torres Mercy Amora Gladys Jade Gayla Sylvette Bagaipo Emilinne Mendoza Sofia Alacre Carlo Estanilla Elaine Akut Emma Monis Pixie Vallar Guiney Molawan Gemma Madrona Concepcion Sia
3. Present Official Receipt and claim the Real Property Tax Clearance	3. Release the Certificate	None	1 minute	Netsfel Aquino Neil Escol Evelyn Baang



## PAYMENT OF TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP/ DEVELOPER'S TAX

*Transfer taxes are paid for transactions involving any mode of transfer of ownership of real property. The tax should be paid within 60 days from the date of execution of the transfer document.*

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<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2B – Government to Business Entities
<b>Who may avail:</b>	Developers, Bookkeepers, Buyers/Sellers of real properties
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
For Transfer Tax/ Developers' Tax • Latest real property tax Clearance on land and improvement issued by City Finance Department • e-CAR (Certificate Authorizing Registration) - original • Tax Declaration (Certified True Copy by Assessor) - original • Transfer Certificate of Title (TCT) • Deed of Conveyance duly annotated by BIR	- Business Tax Division, City Treasurer's Office/ Business One-Stop Shop (BOSS)



<ul style="list-style-type: none"> <li>• Copy of Capital Gains Tax/Estate Tax/Donor's Tax Receipts/ Withholding Tax Remittance Return with Official Receipt issued by bank where payment was made</li> </ul>				
FEE/S				
<p><u>For Transfer Tax:</u></p> <ul style="list-style-type: none"> <li>• For Residential/Agricultural : 50% of 1% of the total consideration involved in the acquisition of the property or the fair market value, whichever is higher</li> <li>• For Industrial /Commercial: 75% of 1% of the total consideration involved in the acquisition of the property or the fair market value, whichever is higher.</li> </ul> <p><u>For Developer's Tax:</u></p> <ul style="list-style-type: none"> <li>• 2% of value of the property</li> </ul>				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit requirements	1.1 Verify documents and evaluate as to its validity and conformity  1.2 Issue Order of Payment	None	1 hour	Judith Collado Monalisa Lim Elimie Acobo
2. Pay assessed tax	2. Receive payment and Issue Official Receipt	<i>Please refer above for the table of fees.</i>	5 minutes	Epie Olarte Larri Joy Zagado Sheila Talledo May Ann Tagactac Sheila Cariliman Leonie Jane Torres Mercy Amora Gladys Jade Gayla Sylvette Bagaipo Emiline Mendoza Sofia Alacre Carlo Estanilla Elaine Akut



				Emma Monis Pixie Vallar Guiney Molawan Gemma Madrona Concepcion Sia
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## PAYMENT OF CONTRACTOR'S TAX/ SALES TAX/ TAX ON DELIVERY VAN

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<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2B – Government to Business Entities, G2C – Government to Citizens	
<b>Who may avail:</b>	Construction companies, entrepreneurs, suppliers	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<u>For Contractor's Tax:</u> <ul style="list-style-type: none"> <li>Building Permit assessment issued by the City Building Official</li> </ul>		- Business Tax Division, City Treasurer's Office
<u>For Sales Tax:</u> <ul style="list-style-type: none"> <li>Audited Disbursement Voucher</li> </ul>		
<u>For Tax on Delivery Van:</u> <ul style="list-style-type: none"> <li>Photocopy of Official Receipt of LTO Registration/ Renewal</li> <li>Photocopy of Certificate of Registration issued by LTO</li> </ul>		
<b>FEEES</b>		
<u>For Contractor's Tax:</u> <ul style="list-style-type: none"> <li>Less than P5,000.00</li> <li>5,000.00 or more but less than 10,000.00</li> <li>10,000.00 or more but less than 15,000.00</li> <li>15,000.00 or more but less than 20,000.00</li> </ul>		P      37.50 75.00 112.50 150.00





- 20,000.00 or more but less than 30,000.00 225.00
- 30,000.00 or more but less than 40,000.00 300.00
- 40,000.00 or more but less than 50,000.00 375.00
- 50,000.00 or more but less than 75,000.00 562.00
- 75,000.00 or more but less than 100,000.00 750.00
- 100,000.00 or more but less than 150,000.00 1,125.00
- 150,000.00 or more but less than 200,000.00 1,500.00
- 200,000.00 or more but less than 250,000.00 1,875.00
- 250,000.00 or more but less than 300,000.00 2,250.00
- 300,000.00 or more but less than 400,000.00 3,000.00
- 400,000.00 or more but less than 500,000.00 3,750.00
- 500,000.00 or more but less than 750,000.00 5,625.00
- 750,000.00 or more but less than 1,000,000.00 7,500.00
- 1,000,000.00 or more but less than 2,000,000.00 15,000.00
- In excess of 2,000,000.00 75% of 1%

For Tax on Delivery Van:

- 25% of 2 of category

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit requirements to Counters 16 or 17	1.1 Verify documents and evaluate as to its validity and conformity  1.2 Issue tax billing		1 minute	Helma David Gedeon Maagad Kristin Aballe
2. Pay due tax  2a. For Delivery Vans,	2. Receive payment and issue Official Receipt		3 minutes	Epie Olarte Larri Joy Zagado Sheila Talledo May Ann Tagactac Sheila Cariliman Leonie Jane Torres Mercy Amora Gladys Jade Gayla



claim vehicle sticker	2a. For Delivery Vans, release vehicle sticker			Sylvette Bagaipo Emilinne Mendoza Sofia Alacre Carlo Estanilla Elaine Akut Emma Monis Pixie Vallar Guiney Molawan Gemma Madrona Concepcion Sia
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## RETIRING A BUSINESS PERMIT

*Enterprises that have closed or ceased to exist, or whose ownership has changed, must file an Application for Retirement of Business. This should be done to update the City Government's records and avoid accumulation of tax payments and penalties.*

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<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2B – Government to Business Entities
<b>Who may avail:</b>	Business owners, enterprises, investors, entrepreneurs, etc.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> <li>• Request for Business Retirement (personally filed by the owner or authorized representative)</li> <li>• Affidavit of Closure</li> <li>• Financial Statements</li> <li>• Annual Income Tax Return, VAT or Percentage Tax Payments</li> <li>• Original Business Permit and official receipts issued by the City Treasurer's Office</li> <li>• Sales Book</li> <li>• Map of Business Location (Sketch)</li> <li>• Board Resolution regarding closure of operation (for corporation)</li> </ul>	<p>- Business Tax Mapping Division, City Treasurer's Office, Business One-Stop Shop</p>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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1. Submit requirements	1.1 Evaluate documents	None	5 minutes	Kristine Baang Carren Ann Orquillas Alec Cababaras Stephany Maglangit Aldrin Maglangit Ma. Lourdes Metillo
	1.2 Conduct actual inspection on the establishment		3 days	Kristine Baang Carren Orquillas Alec Cababaras Stephany Maglangit Aldrin Maglangit Helen Hortillosa Almera Espinosa Joesam Yañez Francis Valois Edsel Balintag Gricond Gallardo Gina Genobia
	1.3 Prepare and evaluate Inspection Report		10 minutes	Helen Hortillosa Almera Espinosa Joesam Yañez Francis Valois Edsel Balintag Gricond Gallardo Gina Genobia
	1.5 Prepare tax due worksheet		5 minutes	Cecilia Abbu Nillo Pesino Ruderic Valleja
2. Pay assessed taxes and fees, if any	2.1 Receive payment and issue Official Receipt	-	2 minutes	Epie Olarte Larri Joy Zagado Sheila Talledo May Ann Tagactac Sheila Cariliman Leonie Jane Torres Mercy Amora Gladys Jade Gayla Sylvette Bagaipo



				Emilinne Mendoza Sofia Alacre Carlo Estanilla Elaine Akut Emma Monis Pixie Vallar Guiney Molawan Gemma Madrona Concepcion Sia
3. Present Official Receipt	3.1 Prepare Notice of Retirement		2 minutes	Gedeon Maagad Kristin Aballe
	3.2 Sign/ approve Notice of Retirement		3 minutes	Neil Alain M. Joson, Acting Chief of Division  Jasmin T. Maagad, City Treasurer  Oscar S. Moreno, City Mayor
4. Receive Notice of Retirement	4. Release Notice of Retirement	None	1 minute	Maria Babatido Kristin Aballe

