

## PAYMENT OF TRANSFER TAX/ CONTRACTOR'S TAX/ DEVELOPER'S TAX

Office Address	:	The City Hall. 1 <sup>st</sup> Floor, City Hall Annex Building City Treasurer's Office, Capistrano-Burgos Streets Cagayan de Oro City																																								
Contact No.	:	088 857 5044, 088 857 5043																																								
Email Address	:	citytreasurer.cagayandeoro@gmail.com																																								
Frontline Personnel	:	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;"><u>Billing Clerks</u></th> <th style="text-align: left; width: 50%;"><u>Revenue Collectors</u></th> </tr> </thead> <tbody> <tr><td>Ms. Lolita Joy Legaspi</td><td>Ms. Juliet Abaday</td></tr> <tr><td>Mr. Erwin Baculio</td><td>Mr. Victor Ajan</td></tr> <tr><td>Ms. Monalisa Lim</td><td>Ms. Mercy Amora</td></tr> <tr><td>Ms. Maricar Paulmitan</td><td>Ms. Filipinas Aquino</td></tr> <tr><td></td><td>Ms. Pamela Jane Arda</td></tr> <tr><td></td><td>Mr. Erwin Baculio</td></tr> <tr><td></td><td>Mr. Jojo Cababaras</td></tr> <tr><td></td><td>Ms. Elsie Cabaraban</td></tr> <tr><td></td><td>Ms. Ditas Durano</td></tr> <tr><td></td><td>Mr. Carlo Estanilla</td></tr> <tr><td></td><td>Mr. Gerome Galanida</td></tr> <tr><td></td><td>Ms. Jean Gamalo</td></tr> <tr><td></td><td>Ms. Lourdes Gochuco</td></tr> <tr><td></td><td>Ms. Emma Monis</td></tr> <tr><td></td><td>Ms. Corazon Murillo</td></tr> <tr><td></td><td>Ms. Elvira Paasa</td></tr> <tr><td></td><td>Ms. Gypsy Mae Paasa</td></tr> <tr><td></td><td>Ms. Veronica Rodriguez</td></tr> <tr><td></td><td>Ms. Larri Joy Zagado</td></tr> </tbody> </table>	<u>Billing Clerks</u>	<u>Revenue Collectors</u>	Ms. Lolita Joy Legaspi	Ms. Juliet Abaday	Mr. Erwin Baculio	Mr. Victor Ajan	Ms. Monalisa Lim	Ms. Mercy Amora	Ms. Maricar Paulmitan	Ms. Filipinas Aquino		Ms. Pamela Jane Arda		Mr. Erwin Baculio		Mr. Jojo Cababaras		Ms. Elsie Cabaraban		Ms. Ditas Durano		Mr. Carlo Estanilla		Mr. Gerome Galanida		Ms. Jean Gamalo		Ms. Lourdes Gochuco		Ms. Emma Monis		Ms. Corazon Murillo		Ms. Elvira Paasa		Ms. Gypsy Mae Paasa		Ms. Veronica Rodriguez		Ms. Larri Joy Zagado
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Frontline Supervisor	:	Ms. Victoria Eufrocina E. Dalugdog																																								
Office Head	:	Mr. Glenn C. Bañez, MPA, Ph.D.																																								
Client/s	:	Property owners/ taxpayers in Cagayan de Oro City																																								
Requirement/s	:	For Transfer Tax/ Developers' Tax <ul style="list-style-type: none"> <li>• Photocopy of Deed of Sale, Donation or Extrajudicial Settlement</li> <li>• Photocopy of Tax Declaration of property to be transferred, including that of improvement, if any.</li> <li>• Certificate Authorizing Registration (CAR) from Bureau of Internal Revenue</li> <li>• Community Tax Certificate (for individuals)</li> </ul>																																								
Schedule	:	Monday to Friday, 8:00 AM to 5 PM Saturday, 9:00 AM to 3:00 PM																																								

- Fee/s : For Transfer Tax:
- 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
  - 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.
- For Contractor’s Tax:
- Per schedule under Sec. 58(e) of Ord. # 8847-2003
- For Developer’s Tax:
- 2% of Consideration

Duration : 7 -10 minutes

**HOW TO AVAIL OF THE SERVICE:**

STEP	CLIENT ACTION	LGU ACTION	OFFICE OR UNIT AND PERSON RESPONSIBLE	LOCATION OF SERVICE	DURATION OF SERVICE
1	Go to the Kiosk and select ALL OTHER FEES OR INQUIRIES. Proceed to select the icon of your desired transaction.	Machine print-out priority number.	Kiosk Assistant	City Treasurer’s Office	5 minutes
2.	Proceed to the corresponding counter when number is called. (Please take extra care to observe color coding of transaction in the display monitor).	Evaluate documents and compute amount of tax to be paid and issue order of payment	Frontline Personnel, Business Tax Division	City Treasurer’s Office, J.V. Serina Building	2 – 5 minutes
3	Pay required tax	Issue official receipt	Revenue Collector, Business Tax Division		