



Municipal Treasury Office (MTO)

I. **Mandate:**

1. Advise the Municipal Mayor, the Sangguniang Bayan regarding the disposition of municipal funds and such other matters relative to public finance.
2. Take custody and exercise proper management of all Municipality Funds.
3. Maintain and update the tax information system of the Municipality.
4. Apprise the Sangguniang and other Municipal Government Officials on the financial condition of the Municipality.
5. Take charge of the disbursement of all Municipal funds and such other funds the custody of which may be entrusted to the office by law or other competent authority.
6. Inspect under authority all commercial and industrial enterprises of the Municipality and all private commercial and industrial establishment within the Municipality in relation to implementation of the Local Tax Ordinance.
7. Collect taxes, fees and charges throughout the Municipality including provincial taxes and other revenues authorized by law and/or ordinance and remit collection due the national government, provincial government and other entities.
8. Perform functions pertaining to supply and property management.
9. Exercise such other powers and perform such other duties and functions as may be prescribed by law/ordinances.

II. **Vision:**

Treasury Office that has integrity in the performance of function especially in providing quality financial services leading to a good local fiscal governance.

III. **Mission:**

To maintain integrity in the performance of shared mandate and responsibility on Local Fiscal Management.

IV. **Service Pledge:**

1. To improve the delivery collection services as expected by the tax payers.
2. To follow the rules and regulations in disbursing of all Municipal Funds entrusted by law or competent authority.
3. To be responsible and accountable for the receipt, custody and issuance of all Supplies, Materials and Equipment procured by the Municipality.

Citizen's Charter



Internal Services

1. Issuance/ release of Supplies Materials and Equipment's Procured

The supply officer will issue the Supplies Materials and Equipment to the end user upon checking the accepted Supplies Materials and Equipment on completeness, good quantities, status of stock and actual quality of the requested Supplies Materials and Equipment and issue 3 copies to the personnel who receives the Supplies Materials and Equipment.

Office or Division:	Municipal Treasury Office (MTO) – Supply office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All end users			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Requisition and Issue Slip (3 original copies)		Supply Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to MTO – Supply Office and present duly signed Requisition and Issue Slip (RIS)	2.0 Review Requisition and Issue Slip 2.1 Approved Requisition and Issue Slip	None	5 Minutes	A.O III /Supply Officer II
2. Receive Supplies Materials and Equipment (SME) requested and sign RIS	3.0 Prepare and issue requested SME	None	30 Minutes	A.O III /Supply Officer II
TOTAL:			38 Minutes	

2. Reply to Queries

Incoming communications/queries receive by the office should be replied/answered within 15 days

Office or Division:	Municipal Treasury Office (MTO)
Classification:	Simple
Type of Transaction:	G2G – Government to Government, G2C – Government to Citizen, G2B -Government to Business



Who may avail:		All who may inquire		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Send queries thru letter/ E-mail	1.0 Receive Letter/E-Mail 1.1 Log-in in the record book	None	3 Minutes	Records Officer III
2. Wait for the reply/answer to the queries	2.0 Reply/answer receive queries within 15 days.	None	15 days	Municipal Treasurer/Records Officer/LRCO III
TOTAL:			15 days and 3 Minutes	

External Services

1. Payment/Collection of Real Property Tax

Tax imposed on Real Properties at the rate exceeding (1%) BASIC and additional (1%) Special Education Fund (SEF) of the assessed value of Real Properties, such as land, buildings, machineries and other improvements not exempted under Tax Ordinance No. 15-176 (The Revised 2015 Revenue Code of the Province of Benguet. Real Properties registered under RA 9513(1%) BASIC and (.5%) additional for SEF as provided in the Renewable Act of 2008.

Office or Division:	Municipal Treasury Office(MTO)			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	All RPT tax payers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Previous Official Receipt issued, Tax bills issued (1 copy only – original/ photo copy)		Client's copy		
Latest Real Property Tax Declaration/Real Property Tax Declaration No.(ARP) (1 copy only – original/photo copy)		Office of the Municipal Assessor – Window 1 to Window 3		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD



2. Proceed to the MTO – Window transaction area (Window 1 to 4) and get number and present requirements	2.0 Accept servicing number and ask previous tax receipt/Latest Real Property Tax Declaration 2.1 Verify previous payments in the RPTAR or in the Tuba Municipal Management System(TMMS) 2.2 Update the existing record in the system, if needed 2.3 Compute the Tax Due as to discount and penalties	None	8 Minutes	Revenue Collection Clerk MTO
3. Pay the Tax	3.0 Receive payments	Assess Value x 1% x no. of years x 2 (BASIC and SEF (see table below)	2 Minutes	Revenue Collection Clerk MTO
4. Receive Official Receipt (OR)	4.0 Issue the OR 4.1 Advice client on the next RPT payment period	None	3 Minutes	Revenue Collection Clerk MTO
TOTAL:			16 Minutes	

Formula: Assess Value x Discount or Penalties/2 (basic & SEF) = Total Tax Due

TAX TO BE PAID	
BASIC Tax	1% of Assessed Value of Property
Special Education Fund (SEF)	% of Assessed Value of Property
Real Properties registered under R.A 9513:	
1. Basic	1% of Assessed Value of property
2. SEF- as provided in the renewable energy Act of 2008	.5%
For Quarterly payment of Real Properties no interest /penalty:	
• 1 st installment	On or before March 31
• 2 nd installment	On or before June 30
• 3 rd installment	On or before September 30
• 4 th installment	On or before December 31
Discount for advanced and Prompt Payment:	
• Before the deadlines (January to March)	8% discount
• Taxes are paid in full before January 1	10% discount

2. Issuance of certification of non-tax delinquency, Certificate of payments, certificate of no business



Certificate of Non-Tax Delinquency is issued for certain transactions required by other agencies and offices as proof of latest and fully paid RPT. Certificate of payments is issued as requested by tax payers for certain transactions. Certificate of no business is issued for indigent scholarship applicants.

Office or Division:	Municipal Treasury Office(MTO)			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen; G2G – Government to Government			
Who may avail:	All payees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Official tax receipt of last payment and documentary stamp. (1 copy only – original/photo copy)		Client's copy		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal Lobby	1.0 Give the Log Book to the Client 2.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD
2. Proceed to the MTO – Window transaction area (Window 1 to 4) and submit requirements	2.0 Verify previous payment/s in the RPTAR or in the TMMS	None	5 minutes	Revenue Collection Clerk MTO
3. Pay the required Fees and wait for the certificate	3.0 Receive payments and prepare the certificate 3.1 Forward the Certificate to the Municipal Treasurer for signature and Approval	Certification Fee – PHP55.00/PAGE	5 Minutes	Revenue Collection Clerk MTO
4. Receive the certificate and Official Receipt (OR)	4.0 Issue OR and the certificate of Non Tax Delinquency/Cert. of payment and Cert. of No Business 4.1 Maintain file copy	None	3 Minutes	Revenue Collection Clerk MTO
TOTAL:		PHP55.00	16 Minutes	



3. Payment/Collection of Business Tax

Imposed by the municipality on any trade or commercial activity regularly engaged in as means of livelihood or with a view of profit

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen; G2B - Government to Business; G2G – Government to Government			
Who may avail:	All Business Tax Payers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Duly accomplish business permit application form (3 copies original)		Business Permits and Licensing Office(BPLO)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal Lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD
2. Proceed to MTO-Window Transaction area (Window 1 to 4) and Present the duly Accomplished Application Form for Business Permit	2.0 Receives the Accomplished Application Form for Business Permit and verifies payment in the index card or in the TMMS for the last/latest payment	None	5 Minutes	Revenue Collection Clerk MTO
3. Wait for verification and computation of the Business Tax	3.0 Determine gross receipts or sales as declared by the owner and fill-up No. 2 of page 2 (Assessment of Applicable Fees) for the amount due including penalty and surcharges if there is. and compute the tax due based on the prescribed schedule of graduated tax rates	None	10 Minutes	Revenue Collection Clerk MTO
4. Pay prescribed fees and receive the Official Receipt	4.0 Receive payments and issue Official receipts. 4.1 Post payment in the index card.	Tax on Newly-started Business (1/20 of 1%) of the capital investment and graduated tax rates based on the Revenue code of the Municipality (See table below)	5 Minutes	Revenue Collection Clerk MTO



TOTAL:	Varies	23 Minutes	
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FEES TO BE PAID

On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature

Gross Sales/Receipts for the Preceding Calendar Year	Tax per Annum
Less than 10,000.00	214.50
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	392.70
20,000.00 or more but less than 30,000.00	572.00
30,000 or more but less than 40,000.00	858.00
40,000.00 or more but less than 50,000.00	1,072.50
50,000.00 or more but less than 75,000.00	1,716.00
75,000.00 or more but less than 100,000.00	2,145.00
100,000.00 or more but less than 150,000.00	2,860.00
150,000.00 or more but less than 200,000.00	3,575.00
200,000.00 or more but less than 300,000.00	5,005.00
300,000.00 or more but less than 500,000.00	7,150.00
500,000.00 or more but less than 750,000.00	10,400.00
750,000.00 or more but less than 1,000,000.00	13,000.00
1,000,000.00 or more but less than 2,000,000.00	17,875.00
2,000,000.00 or more but less than 3,000,000.00	21,450.00
3,000,000.00 or more but less than 4,000,000.00	25,740.00
4,000,000.00 or more but less than 5,000,000.00	30,030.00
5,000,000.00 or more but less than 6,500,000.00	31,685.50
6,500,000.00 or more	31,685.50 plus thirty-seven and a half percent (37-1/2%) of one percent (1%) in excess of 6,500,000.00

On wholesalers, distributors, or dealers

Gross Sales/Receipts for the Preceding Calendar Year	Tax per Annum
30,000 or more but less than 40,000.00	572.00
40,000.00 or more but less than 50,000.00	858.00
50,000.00 or more but less than 75,000.00	1,265.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,431.00
150,000.00 or more but less than 200,000.00	3,146.00
200,000.00 or more but less than 300,000.00	4,290.00
300,000.00 or more but less than 500,000.00	6,384.00
500,000.00 or more but less than 750,000.00	9,240.00
750,000.00 or more but less than 1,000,000.00	11,627.00



1,000,000.00 or more but less than 2,000,000.00	13,000.00
2,000,000.00 or more	13,000.00 plus fifty percent (50%) of one percent (1%) in excess of 2,000,000.00

On retailers

Gross Sales/Receipts for the Preceding year

400,000.00 or less
More than 400,000.00

Tax Per Annum

2%
1%

On contractors

Gross Sales/Receipts for the Preceding Calendar Year	Tax per Annum
30,000 or more but less than 40,000.00	500.50
40,000.00 or more but less than 50,000.00	715.00
50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00
150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00
250,000.00 or more but less than 300,000.00	6,006.00
300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00
750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	14,950.00
2,000,000.00 or more	14,950.00 plus fifty percent (50%) of one percent (1%) in excess of 2,000,000.00

On the businesses hereunder enumerated:

Gross Sales/Receipts for the Preceding Calendar Year	Tax per Annum
30,000 or more but less than 40,000.00	500.50
40,000.00 or more but less than 50,000.00	715.00
50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00
150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00
250,000.00 or more but less than 300,000.00	6,006.00



300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00
750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	14,950.00
2,000,000.00 or more	14,950.00 plus fifty percent (50%) of one percent (1%) in excess of 2,000,000.00

On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding Php 60.00 per peddler annually.

4. Issuance of Community Tax Certificate (CTC) – Individual/Corporation

A Community Tax Certificate shall be issued to every person or corporation upon payment of the community Tax. Every inhabitant of the Philippines who is a resident of this municipality, 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, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (Php1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (Php5.00) Pesos and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos (Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00).

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business; G2G - Government to Government			
Who may avail:	All concern citizen			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
A previous Community Tax Certificate (1 copy - original/photocopy)		Client's copy		
latest Valid Identification Card (1 ID- original)		Passport, National & Local Government Issued ID, Voters ID, School ID, TIN, SSS ID, Driver's License ID.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD
2. Proceed to the MTO – Window transaction area (Window 1 to 4) and present Valid Identification Card	2.0 Check the Valid Identification Card/Previous CTC if available	None	5 Minutes	Revenue Collection Clerk MTO



	2.1 Encode client information in the TMMS Compute Community Tax			
3. Sign and affix right thumb mark and Pay the corresponding community tax	3.0 Receive payment and issue the tax payers copy	See table below	5 Minutes	Revenue Collection Clerk MTO
4. Receive the tax payers copy				
TOTAL:		Varies	13 Minutes	

FEES TO BE PAID

COMMUNITY TAX CERTIFICATE FOR INDIVIDUAL

A. Basic Community Tax (P5.00) Voluntary or Exempted(P1.00)

B. Additional Community Tax (tax not exceeded P5,000.00)

- a. Gross Receipt or earnings derived from business during the preceding year (P1.00 for every P1,000.00)
- b. Salaries or gross receipt or earnings derived from exercise of profession or pursuit or any occupation (P1.00 every P1,000.00)
- c. Income from Real Property (P1.00 for every P1,000.00)

COMMUNITY TAX CERTIFICATE FOR CORPORATION

A. Basic Community Tax (P500.00)

B. Additional Community Tax (tax not exceed P10,000.00)

1. Assesses Value of Real Property Owned in the Philippines (P2.00 for every P5,000.00)
2. Gross Receipts, including Dividends/Earnings Derived from Business in the Philippines during the preceding year (P2.00 for every P5,000.00)

5. Collection of Fees and Charges

Imposed and collected by the Municipality for services rendered such as the issuance of clearances, permits on the practice of any profession, occupation or calling, inspection, licensing and to any person before they engaged in business within the municipality.

Office or Division:	Municipal Treasury Office (MTO) – Collection Division
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business
Who may avail:	All citizens



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Order of payment (1 copy original/photocopy)		Concerned office/other agencies		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD
2. Proceed to the MTO - Window transaction area (Window 1 to 4) get number and present order of payment	2.0 Announce and accept servicing number 2.1 Receive order of payment and prepare official receipt	None	5 Minutes	Revenue Collection Clerk MTO
3. Pay required Fees and Charges and wait for the release of the official receipt.	3.0 Receive payment and issue Official Receipt	See table below for collection of fees and charges	5 Minutes	Revenue Collection Clerk MTO
4. Receives Official Receipt	4.0 Issue Official Receipt	None	3 Minutes	Revenue Collection Clerk MTO
TOTAL:			16 Minutes	

FEES TO BE PAID

Business/Mayor's Permit Fee

	Per Annum
1. On Manufacturers/Importer/Producers	
- Micro Industry	220.00
- Cottage Industries	240.00
- Small-scale Industries	610.00
- Medium-scale Industries	1,210.00
- Large-scale Industries	2,240.00
2. On Banks	
- Rural Banks	6,000.00
- Thrift/Savings Banks	7,000.00
- Commercial Banks	11,000.00
3. On Other Financial Institutions	
- Small	4,840.00
- Medium	6,660.00
- Large	7,150.00



4. Real Estate Developer	
- Small-Scale Industries	5,500.00
- Medium-Scale Industries	6,500.00
- Large-Scale Industries	7,500.00
5. General/Specialty Contractor	
- Small-Scale Industries	2,200.00
- Medium-Scale Industries	3,200.00
- Large-Scale Industries	4,200.00
6. Other Contractors/Service Establishments	250.00
7. On Wholesalers/Retailers/Dealers or Distributors	
- Micro-Industry	500.00
- Cottage Industries	550.00
- Small-Scale Industries	730.00
- Medium-Scale Industries	850.
- Large-Scale Industries	990.00
8. Retailers of Liquors/Spirits/Fermented Liquor/Cigar and Cigarettes (exclusive)	500.00
- Micro-Industry	550.00
- Cottage Industries	730.00
- Small-Scale Industries	850.
- Medium-Scale Industries	990.00
- Large-Scale Industries	
9. Power Generation	18,000.00
10. Water District/Waterworks System	
- Small-scale Industries	10,000.00
- Medium-scale Industries	12,000.00
- Large-scale Industries	15,000.00
11. Water Delivery and/or Refilling Station	
- Small-scale Industries	5,390.00
- Medium-scale Industries	5,990.00
- Large-scale Industries	6,660.00
12. Water Bottling Plant	7,000.00
13. Mining Operation	
- Small-scale Industries	27,500.00
- Large-scale Industries	60,500.00
14. Extraction of Sand, Gravel, Boulders, etc.	
- Small-scale Industries	540.00
- Medium-scale Industries	600.00
- Large-scale Industries	670.00
15. Gas Station	
- Small-scale Industries	2,450.00
- Medium-scale Industries	2,720.00
- Large-scale Industries	3,030.00
16. Private – Owned Market	
- Small-scale Industries	6,110.00
- Medium-scale Industries	7,320.00
- Large-scale Industries	9,080.00
17. Slaughterhouse	



- Small-scale Industries	6,220.00
- Medium-scale Industries	7,450.00
- Large-scale Industries	9,240.00
18. Livestock and Fishery	
- Small-scale Industries	730.00
- Medium-scale Industries	970.00
- Large-scale Industries	1,210.00
19. Batching Plant	
- Small-scale Industries	14,700.00
- Medium-scale Industries	16,340.00
- Large-scale Industries	18,150.00
20. Crushing Plant	
- Small-scale Industries	14,700.00
- Medium-scale Industries	16,340.00
- Large-scale Industries	18,150.00
21. Telecommunications	
- Small-scale Industries	14,850.00
- Medium-scale Industries	22,000.00
- Large-scale Industries	33,000.00
22. Real Estate Lessor	
- Small-scale Industries	670.00
- Medium-scale Industries	1,210.00
- Large-scale Industries	2,000.00
23. Hotel/Motel/Inn	2,000.00
24. Golf Course	
- Small-scale Industries	30,000.00
- Medium-scale Industries	40,000.00
- Large-scale Industries	50,000.00
25. Other Amusement and Recreation Establishment	
- Cottage Industries	1,100.00
- Small-Scale Industries	4,400.00
- Medium-Scale Industries	6,600.00
- Large-Scale Industries	8,800.00
26. Other Businesses	
- Micro-Industries	220.00
- Cottage Industries	240.00
- Small-Scale Industries	480.00
- Medium-Scale Industries	970.00
- Large-Scale Industries	1,210.00

Fees for Sealing and Licensing of Weights and Measures	
a) For Sealing Linear Metric Measures:	40.00
• Not over one (1) meter	80.00
• Measure over one (1) meter	
b) For Sealing Metric Measures of Capacity:	
• Not over ten (10) liters	80.00
• Over ten (10) liters	150.00
c) Fore Sealing Metric instruments of weights	



<ul style="list-style-type: none"> • With capacity of not more than 30 kg. • With capacity of more than 30 kg. but not more than 300 kg. • With capacity of more than 300 kg. but not more than 3,000 kg. • With capacity of more than 3,000 kg. 	150.00 220.00 290.00 360.00
d) For Sealing Apothecary Balances of precision	90.00
e) For Sealing Scale or Balance w/ complete set of weights:	
<ul style="list-style-type: none"> • For each scale or balances or other balances with complete set of weights for use therewith • For each extra weight 	60.00 35.00
f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge for each instrument shall be collected.	30.00
Permit Fee for Cockpit Owners/Operators/Licensees/Promoters and Cockpit Personnel	
A. Owners/Operators/Licensees of the cockpit:	
a.1 Application filing fee	610.00
a.2 Annual cockpit permit fee	16,500.00
B. Cockpit Personnel	
b.1 Promoters/hosts	1,100.00
b.2 Pit Manager	550.00
b.3 Referee	550.00
b.4 Bet taker "Kristo/Llamador"	550.00
b.5 Bet manager "Maciador/Kasador"	550.00
b.6 Gaffer "Mananari"	550.00
b.7 Cashier	550.00
b.8 Derby (Matchmaker)	550.00
C. Special Permit Fee for Cockfighting	
c.1 Special cockfights (Pintakasi)	1,100.00
c.2 Two-cock (ulutan)	1,100.00
c.3 Special Derby Assessment from Promoters of:	
✓ Two-cock derby	2,200.00
✓ Three-cock derby	3,300.00
✓ Four-cock derby	4,400.00
✓ Five-cock derby	5,500.00
D. Fighting Oriental Cock (holo)	1,000.00
Permit Fee on Occupation/Calling not requiring Government Examination	
A. Employees and workers in generally considered offensive and dangerous business establishments	180.00
B. Employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	180.00
C. Employees and workers in food or eatery establishment	180.00
D. Employees and workers in night or night and day establishments	180.00
E. All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, electrician, electronic technician, club/floor manager, forensic electric expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry	180.00



worker, masseur, attendant mechanic, certified hilot, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress, welder	
Registration and Transfer Fees of Large Cattle	
A. Certificate of Ownership	165.00
B. Registration of private brand	275.00
Fees on Impounding of A stray Animal	
A. Large Cattle	165.00
B. All other animals	55.00
PENALTY ON ASTAY ANIMALS	
1 st Offense	250.00 per day
2 nd Offense	350.00 per day
3 rd Offense and each succeeding	500.00 per day
Permit Fee on Agricultural Machinery and Other Heavy Equipment	
A. Handtractor	120.00
B. Light Tractor	610.00
C. Heavy Tractor	1,100.00
D. Bulldozer	1,820.00
E. Forklift	610.00
F. Heavy Graders	1,210.00
G. Light Graders	610.00
H. Mechanized Threshers	420.00
I. Manual Threshers	220.00
J. Cargo Truck	610.00
K. Dump Truck	610.00
L. Road Rollers	610.00
M. Payloader	1,820.00
N. Primemovers/Flatbeds	1,210.00
O. Backhoe	1,820.00
P. Rockcrusher	12,100.00
Q. Batching Plant	18,150.00
R. Transit/Mixer Truck	1,820.00
S. Crane	1,210.00
T. Other agricultural machinery or heavy equipment not enumerated above	610.00
Permit and Inspection Fee on Machineries and Engines	
A. Internal combustible engines:	
a.1 2HP and below	550.00
a.2 5HP and below but not lower than 3HP	830.00
a.3 10HP and below but not lower than 5HP	1,100.00
a.4 14HP and below but not lower than 10HP	1,650.00
a.5 Above 15HP	2,200.00
B. Other stationery engines or machines:	
b.1 3HP and below	830.00
b.2 5HP and below but not lower than 3HP	1,100.00
b.3 10HP and below but not lower than 5HP	1,650.00



b.4 14HP and below but not lower than 10 HP	2,200.00
b.5 Above 14HP	2,750.00
C. Electrical generators and other machine propelled by electric motors will be levied the same rates found in Section 80 (a-b).	
Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Plazas, and Playgrounds	
A. Construction	220.00/sq.m. per week or fraction thereof
B. Others	230.00/sq.m. per day
Permit Fee on Excavation	
A. Developers of Housing Subdivision Projects	
✓ Excavation (road construction, parking space, open space and housing lots, etc.	3.00/sq.m.
✓ Construction of riprap wall	6.00/sq.m.
✓ Drainage Permit Fee	2.00/sq.m.
B. Excavation Permit Fee (for an existing road)	
✓ Escombros	12.00/sq.m.
✓ Stone Macadam Pavement	16.00/sq.m.
✓ Portland Cement of not more than 10 sq.m.	12.00/sq.m.
✓ Concrete sidewalk	40.00/sq.m.
✓ Concrete curbs and gutters	40.00/sq.m.
<i>Excavation exceeding one (1) meter in depth shall be subject to additional charges equivalent to 25% of the above rates</i>	
C. Fee on Digging for Water Supply	66.00
D. Fee for Drilling Wells:	
✓ For 2" dia. pipe - first 400 ft	55.00
Over 400 ft	0.66/ft
✓ For 3" dia. pipe – first 400 ft	66.00
Over 400 ft	.66/ft
✓ For 6" dia. pipe – first 400 ft	80.00
Over 400 ft	0.99/ft
✓ For 7" dia. pipe – first 400 ft	132.00
Over 400 ft	1.98/ft
✓ For 8" dia. pipe and up	3.96/ft
Permit Fee for the Conduct of Group Activities	
A. Conference, meetings, rallies and demonstration in outdoor, parks, plazas, road/streets	220.00
B. Dances	110.00
C. Coronation and ball	220.00
D. Promotional Sale	220.00
E. Other Group Activities (including political campaigns)	110.00
Permit Fee on Film-Making	
A. Commercial movies	15,000.00/film
B. Commercial Advertisement	10,000.00/film
C. Documentary film (commercial)	1,650.00/film
D. Videotape coverage (commercial)	2,200.00/coverage



Permit Fee on Private School	
A. Pre-school	2,200.00
B. Elementary School	2,200.00
C. Secondary School	2,200.00
D. College/Universities	2,750.00
E. Vocational School	2,750.00
Service Fee	
A. For each certificate of correctness (with seal of office) written on the copy or attached thereto	55.00
B. Certified copies of any records or documents	55.00
C. Photocopy of any documents	5.00
D. Certified copies under PD 1096 (National Bldg. Code)	80.00
E. Subscription Fee	55.00
F. Verification Fee	55.00
G. Bid Forms (Approved budget for contract)	
1. 500,000 and below	500.00
2. More than 500,000-1,000,000.00	1,000.00
3. More than 1,000,000-5,000,000.00	5,000.00
4. More than 5,000,000-10,000,000.00	10,000.00
5. More than 10,000,000-50,000,000.00	25,000.00
6. More than 50,000,000-500,000,000.00	50,000.00
7. More than 500 Million	75,000.00
H. Certification Fee	
✓ Local	55.00
✓ Abroad	110.00
I. Others	55.00
Local Civil Registry Fees	
A. Marriage Fees:	
a.1 Application for marriage license	245.00
a.2 Marriage license fee	20.00
a.3 Marriage solemnization fee	245.00
a.4 Family planning	120.00
a.5 Pre-marriage counselling fee	120.00
a.6 Sponsorship fee	55.00
B. Registration of the following:	
b.1 Legitimation by decree of the court	245.00
b.2 Legitimation by other means	500.00
b.3 Adoption	605.00
b.4 Annulment of marriage	365.00
b.5 Divorce/legal separation	365.00
b.6 Naturalization	365.00
b.7 Change of name/correction of entries (court order)	550.00
b.8 Change of name:	
✓ Filing fee (RA 9048)	3,000.00
✓ Correction of clerical error	1,000.00
✓ Filing fee for migrant petitioner	3,000.00
✓ Change of first name	1,000.00
✓ Clerical or typographical error	500.00
b.9 Certificate of finality	200.00
b.10 Registration of legitimation	120.00



b.11 Court decisions or orders in the custody of minors/guardianship	120.00
b.12 Filing of supplemental birth certificate	120.00
b.13 Obtaining blank application forms for marriage license, marriage contract, birth/death certificate	12.00/sheet
b.14 Other legal documentation for record purposes	3,000.00
C. Fees for Delayed Registration	
c.1 Birth	300.00
c.2 Marriage	300.00
c.3 Death	300.00
c.4 Court order	300.00
D. Certified Copies of any Document	100.00
✓ Duplicate copy of any certified copy	25.00
✓ Photocopy of any document	25.00
E. Burial Fees:	
e.1 Burial Permit Fee	120.00
e.2 Fee for exhumation of cadaver	550.00
e.3 Fee for removal/transfer of cadaver	110.00
F. Cremation Permit Fee	550.00
G. Transfer of Cremains	550.00
H. Additional service rendered:	
h.1 Registration of foreign decrees	120.00
h.2 Annotation/registration of correction of entries in the Civil Registry	240.00
h.3 Registration of any other legal document for record purposes	120.00
h.4 Registration of affidavit/oath of allegiance regarding wives and children of naturalize Filipino Citizen	240.00
h.5 Verification of any particular civil registry document	25.00
h.6 Service fee to be collected by the petition receiving Civil Registry (PRCR) for correction of clerical error in the Civil Registrar	550.00
h.7 Service fee to be collected by the petition receiving Civil Registrar (PRCR) for change of first name or nickname in the Civil Registrar	1,100.00
Sanitary Inspection Fee	
A. For house for rent	80.00
B. For each business, industrial, or agricultural establishment:	
b.1 With an area of 25 sq.m. or more but less than 50 sq.m.	80.00
b.2 With an area of 50 sq.m. or more but less than 100 sq.m.	150.00
b.3 With an area of 100 sq.m. or more but less than 200 sq.m.	250.00
b.4 With an area of 200 sq.m. or more but less than 500 sq.m.	275.00
b.5 With an area of 500 sq.m. or more but less than 1000 sq.m.	365.00
b.6 With an area of 1000 sq.m. or more	610.00
Service Fees for Health Examination	
A. Medical Fees:	
a.1 Consultation Fee	60.00
a.2 Circumcision	165.00
a.3 General Surgical Dressing	60.00
a.4 Suturing Wound	60.00
B. Laboratory Fees:	
b.1 Stool examination	45.00
b.2 Blood cholesterol	120.00



b.3 Blood triglycendes	120.00
b.4 High density lipopretiens (HDL)	120.00
b.5 Blood Uric Acid	120.00
b.6 Chest x-ray (PA view)	180.00
b.7 CBC	60.00
b.8 Urinalysis	50.00
b.9 Blood typing	90.00
b.10 Paps smear	60.00
b.11 Hemoglobin	40.00
b.12 Hepa B/A test	120.00
b.13 Sugar (FBS)	120.00
b.14 Pregnancy test	160.00
b.15 Sputum microscopy	60.00
b.16 Malaria detection	110.00
C. Dental Fees:	
c.1 Ordinary extraction per tooth	60.00
c.2 Impaction	550.00
c.3 Temporary filling per tooth	85.00
c.4 Permanent filling per tooth	165.00
✓ Silicate cement/fuji-nine	220.00
✓ Light cure	275.00
✓ Cementation	80.00
c.5 Amalgam filling per tooth (pasta)	200.00
c.6 Oral prophylaxis (cleaning)	165.00
c.7 Gum treatment:	
✓ Initial	80.00
✓ Second treatment	110.00
c.8 Dental x-ray	195.00
D. Health Certificate (sanitary)	70.00
E. Other Fees:	
e.1 Medical/dental certificate:	
✓ Local	35.00
✓ Abroad	95.00
e.2 Use of ambulance:	
✓ Within the municipality	500.00
✓ Outside the municipality	1,500.00
✓ Outside the province	3,000.00
e.3 Rental of oxygen tank	450.00
e.4 Water sampling	100.00
e.5 Others	35.00
Service Fee for Garbage Collection	
A. Manufacturer, millers, assemblers, processors and similar business:	
a.1 Not more than 100 sq.m.	240.00
a.2 More than 100 sq.m.	360.00
B. Hotel, apartment, motel, and lodging houses:	
b.1 Not more than 100 sq.m.	180.00
b.2 More than 100 sq.m.	240.00
C. Restaurant, day and night club, café, and eatery:	
c.1 Not more than 50 sq.m.	180.00
c.2 More than 50 sq.m.	240.00
D. Hospital, clinic, laboratories, and similar business:	
d.1 Not more than 10 sq.m.	240.00
d.2 More than 10 sq.m.	360.00



E. Movie house and retailers:	
e.1 Not more than 10 sq.m.	180.00
e.2 More than 10 sq.m.	220.00
F. Other business not mentioned above:	
f.1 Not more than 10 sq.m.	120.00
f.2 More than 10 sq.m.	240.00
Assessment Service Fee	
A. Transfer fee per tax dec/title	110.00
B. Verification fee	60.00
C. Subscription of sworn statement of real property	55.00
D. Revision of tax declaration	60.00
E. Cancellation of tax declaration	30.00
F. Certificate of plotting	55.00
G. Inspection Report	55.00
H. Certification of True Copies:	
h.1 Tax Declaration	55.00
h.2 Certified Tax Map or sketch map/copy	200.00
h.3 Bond size	100.00
h.4 Road network map/copy	300.00
h.5 Road network map, blue print	300.00
h.6 Map of Tuba, blue print	300.00
h.7 Zoning Map	350.00
I. Adjoining boundary owners form	10.00/set
J. Affidavit of 2 disinterested person form	10.00/set
Dog Vaccination Fee	
A. Vaccination fee/dog	55.00

6. Collection of Market Fees and Charges, Room/Stall Rental Fees

A. Economic Enterprises

1. Public Market
2. Food Court
3. Tuba Youth Sports Center

B. Public Market at Philex Mines Area

Imposed and collected by the municipality to all Lessee before occupying any assigned stall/space within the market premises/Municipal grounds.

Office or Division:	Municipal Treasury Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business; G2C – Government to Citizen
Who may avail:	All lessee applicants
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	



Previous Receipt (1 copy -original/photocopy)		Client's copy		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 minutes	PACD
2. Proceed to the MTO- transaction area (Window 1 to 4) and present latest/previous O.R if available and pay the Stall Rental Fee	2.0 Receive payments and verify record	See table below	3 Minutes	Revenue Collection Clerk MTO
3. Receive Official Receipt (OR)	3.0 Issue Official Receipt	None	3 Minutes	Revenue Collection Clerk MTO
TOTAL:		Varies	9 Minutes	

MUNICIPAL CHARGES	
I. Rentals of Personal and Real Properties Owned by the Municipality (Economic Enterprises)	
A. Municipal Grounds	
1. Prepared Food (ready to eat) only	1,000
2. Prepared Food (ready to eat) with beer, wine, spirits, liquors	1,500
3. Non-food	500
• Additional fee for karaoke/videoke	200
4. Carnival (per activity for the duration of event)	5,000
• In excess of 7 days, additional amount shall be charged	500
B. Tuba Youth Sports Center (TYSC) Rentals and Fees	
1. Room	100/sq.m.
2. Sports Activity w/o lights/electricity	200/hr
3. Sports activity w/ lights/electricity	400/hr
4. Other activities requiring the use of canvass (first 4 hours)	2,000
• Additional Fee for succeeding hours	400
5. Sports Activities with the use of electronic scoreboard	100
6. Rental fee for concert, beauty pageant, boxing and professional derby	4,000
• Additional fee for every succeeding hour	300
7. For municipal, barangay, and DepEd activities using lights	P50
C. Tuba Public Market and Food Court	
1. Goodwill Fee (for new applicant only)	2,000
2. Rentals:	
2.1 Meat and Fish Section	2,500
2.2 Fruits and Vegetable Section	Cash ticket
2.3 Dry Goods Section	100/sq.m.
• Additional fee for utility services (fixed rate)	200



II. Imposition of Market and Charges	
A. Rentals	
1. Closed stall/bodega	510
2. Meat Section	80
3. Vegetables and Fruit Section	80
4. Dry Goods Section	440
5. Grocery and Sari-Sari Section	220
6. Carinderia/Refreshment Section	440
7. Poultry Products Section	220
8. Livestock Section	440
9. Rice Section	
III. SLAUGHTERHOUSE FEES	
A. Permit Fee to Slaughter	
1. Large cattle per head	35.00
2. Hogs per head	25.00
3. Goats per head	20.00
4. Sheep per head	20.00
5. Others per head	20.00
B. Slaughter Fee	
1. Large cattle	30.00
2. Hogs	25.00
3. Goat/Sheep	20.00
4. All others	20.00
C. Corral Fee	
1. Large cattle	20.00
2. Hogs	11.00
3. Goat/Sheep	11.00
4. All others	11.00
D. Post Mortem Fee	
1. Large cattle/hogs	1.10/kg
2. All others	.55/kg
E. Ante Mortem Fee	
1. Large cattle/hogs	15.00/head
2. All others	5.00/head
F. Shipping Clearance/Permit Fee	
1. Large Cattle	120/head
2. Hogs	40/head

7. Issuance of Cash Ticket

Cash tickets are issued by the municipality to all vendors occupying/assigned to a space within the market premises/municipal ground during foundation day and other similar activities.

Office or Division:	Municipal Treasury Office
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen; G2B - Government to Business
Who may avail:	All vendors occupying space within municipal public market area



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Previous cash ticket (1 original copy)		Client's copy		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.0 Stay at the assigned or acquired space of the market premises/municipal ground and receive cash ticket	1.0 Issue cash tickets w/ signature and date written at the back of the cash tickets 1.1 Issue cash ticket	See table below	5 Minutes	Revenue Collection Clerk MTO
TOTAL:		varies	5 Minutes	

Matrix of Fees on transient vendors	
One sack of any farm products	11.00
One basket (tickles) of any farm products	11.00
One banyera of fish	16.50
Per bundle of any farm products	3.00
Per box/crate of any item	16.50
Others not identified	6.00

8. Registration of Private or Individual Brand. Issuance of Certificate of Ownership/Certificate and Record of Transfer of Large Cattle.

Issuance of certificate of ownership by the municipality upon the registration and payment of Private or individual brand. Certificate and record of transfer of large cattle is issued when transferring the ownership of large cattle.

Office or Division:	Municipal Treasury Office (MTO) – Collection Division
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	All owners of large cattle
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Certificate of Ownership – AF 53 2. A true copy of said brand or brands, impressed or accurately drawn upon stout paper, approximately, 2 inches long by 3 inches wide (1 original copy)	- Municipal Treasury Office
1. Certificate and Record of transfer of large cattle – Municipal Form No. 28(A) (1 original copy)	- Municipal Treasury Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD
2. Proceed to the MTO – Window transaction area (Window 1 to 4) and Submit the requirements	2.0 Verify documents submitted 2.1 Determine the fees to be collected	None	5 Minutes	Revenue Collection Clerk
3. Pay the fees and wait for the issuance of the cert. of ownership/cert. and record of transfer of large cattle	3.0 Receive payment and prepare the document attested by the Municipal Mayor and the Secretary of the Sangguniang Bayan	Php5.00/Php10.00 See table below (additional fees)	8 Minutes	Revenue Collection Clerk
4. Receives Official Receipt (OR) and the certificate of ownership/certificate and record of transfer of large cattle	4.0 Issue an Official Receipt and the cert. of ownership 4.1 File the second copy and enter in the registry book	None	3 Minutes	Revenue Collection Clerk
TOTAL:		Varies	19 Minutes	

FEES TO BE PAID	
Registration Fee:	
1.1 Certificate of Ownership	165.00
1.2 Registration of Private Brand	275.00

9. Issuance of termination/retirement of Business application form

The Municipal Treasurer issue termination/retirement business application form to the business owners after business operation stop completely.

Office or Division:	Municipal Treasury Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business



Who may avail:		All closed business establishment		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Business plate, Business Permit (1 original copy)		Client's copy		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD
2. Proceed to MTO – Window transaction (window 1 to 4) area and get number	2.0 Receives the surrendered business permit & business plate. 2.1 Proceed to the address of the business on record to verify if it is really not operating	None	3 minutes 1day	Revenue Collection Clerk MTO
3. Wait for the issuance of termination/retirement of business application form	3.0 Issue a Termination/Retirement of Business Application form	None	3 Minutes	Revenue Collection Clerk MTO
TOTAL:		None	1 day and 9 Minutes	

10. Payment of Approved Disbursement Vouchers, General Payrolls and Labor Payrolls from Cash Advances

Cash advance are made only on duly approved general payrolls, labor payrolls and disbursement voucher out of regular cash advances or special cash advances.

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government; G2C – Government to Citizen			
Who may avail:	All payees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Valid Identification Card (1 ID of the Payee)		Passport, National & Local Government Issued ID, Voters ID, School ID, TIN, SSS ID, Driver's License ID.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct the Client to the MTO window transaction area	None	3 Minutes	PACD
2. Proceed to MTO – Window transaction area (window 5 & 6)	2.0 Verify payees in the DV, general payroll name in the payroll	None	3 Minutes	Municipal Treasurer/Disbursing Officer
3. Signs payroll/Disbursement Voucher	3.0 Give the payroll, GP, DV, LP	None	3 Minutes	Municipal Treasurer/Disbursing Officer
4. Receive payment	4.0 Pays client and makes her initial besides payee's name after payment 4.1 Number the payroll/DV and enter/record in the cash book 4.2 Stamp PAID" to vouchers after payment and in the payrolls after whole amount is paid.	None	5 Minutes	Disbursing Officer
TOTAL:			14 Minutes	

11. Releasing of Check payments

The Municipal Treasurer on the duly authorized/assigned personnel will release the check only to the payee

Office or Division:	Municipal Treasury Office (MTO) – Disbursing Section			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen, G2B- Government to Business, G2G – Government to Government			
Who may avail:	All payees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Personal appearance w/ Valid Identification Card of the payee		Client's Identification (ID) Card - specify		
Special power of attorney (if represented)		Passport, National & Local Government Issued ID, Voters ID, School ID, TIN, SSS ID, Driver's License ID.		
Official Receipt (1 Original Valid OR)		Client's Official Receipts		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Client Log Book in the Municipal lobby	1.0 Give the Log Book to the Client 1.1 Direct client to the MTO window transaction area	None	3 Minutes	PACD



2. Proceed to MTO – Window transaction area (Window 6) and inquire if check is ready	2.1 Verifies check in the log book/cash book	None	5 Minutes	Municipal Treasure/Disbursing Officer
3. For Financial Assistance: Present any valid Identification card and signs the disbursement voucher	3.0 Release check to claimant/payee and stamp paid to the Disbursement Voucher	None	5 Minutes	Municipal Treasure/Disbursing Officer
4. For Contractors/business owners/suppliers: Prepare and issue Official Receipt and signs the Disbursement Voucher	4.0 Release check to claimant/payee and attach Official Receipt to the Disbursement Voucher.	None	6 Minutes	
TOTAL:			19 Minutes	