



1. Issuance of Community Tax Certificate (CEDULA)

All residents of the municipality of Midsayap 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 occupation, or who owns real property with an aggregate assessed value of One Thousand Pesos (₱ 1,000.00) or more, who is required by law to file an income tax return shall pay an annual Community Tax of Five Pesos (₱ 5.00) and an annual additional tax of One Peso (₱ 1.00) for every One Thousand Pesos (₱ 1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (₱ 5,000.00).

In case of husband and wife, each of them shall be liable to pay the basic Five Pesos (₱ 5.00) but the additional tax impossible on the husband and wife shall be One Peso (₱ 1.00) for every One Thousand Pesos (₱ 1,000.00) of income from the real property owned by them and/or the total gross receipts or earnings derived by them.

Every Corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the municipality shall pay an annual community tax of Five Hundred Pesos (₱ 500.00) and an annual additional tax which, in no case, shall exceed Ten Thousand Pesos (₱ 10,000.00) in accordance with the following schedule:

1.) For every Five Thousand Pesos (₱ 5,000.00) worth of real property in this municipality owned by the juridical identity during the preceding year, based on the evaluation used for the payment of the real property tax under existing laws found in the assessment rolls of the municipality where the real property is situated- Two Pesos (₱ 2.00); and

2.) For every Five Thousand Pesos (₱ 5,000.00) of gross receipts or earnings derived from the business in the Philippines during the preceding year- Two Pesos (₱ 2.00).

Office or Division:	Office of the Municipal Treasurer
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen G2B - Government to Business
Who may avail:	All residents of this municipality only, 18 years old and above



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Sworn Statement (1 Original copy)		Office of the Municipal Treasurer		
Valid ID (1 Original copy)		Client		
Proof of Income (1 original copy)		Client		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Fill up Community Tax Certificate Sworn Statement at the Office of the Municipal Treasurer- Business Tax Section (Window 7)	1. Accept filled up form and Proof of Income for Assessment and Verification.	None	For: Individuals- 2 Minutes For Corporation/ Business 10 Minutes	<i>Local Treasury Operation Officer III (LTOO III)</i> <i>Local Revenue Collection Officer III (LRCO III)</i> Office of the Municipal Treasurer
2. Affix his/her signature and thumbmark at the Community Tax Certificate (CTC) and pay the corresponding amount indicated herein at the Office of the Municipal Treasurer- Business Tax Section (Window 7)	2. Receive payment and issue the Community Tax Certificate	For Individual: Basic Community Tax ₱ 5.00, additional ₱ 1.00 for every ₱1,000.00 income (payment not exceeding ₱5,000.00) For Corporation: Basic Community Tax ₱ 500.00, additional ₱ 2.00 for	3 Minutes	<i>Revenue Collection Clerk II (RCC II)</i> Office of the Municipal Treasurer



		every ₱5,000.00 gross receipts and real property owned by it (payment not exceeding ₱10,000.00)		
	TOTAL	Please refer to computatio n guide	For individuals- 5 Minutes For Corporation/ Business – 13 Minutes	