



### 3. Collection of Real Property Taxes (Basic Real Property Tax and Special Education Fund)

Real Property Taxes are taxes imposed in the properties such as land, buildings, improvements and machineries of an individual or juridical entities.

Payments of Real Property Taxes are computed based on the assessed value given by the Municipal Assessor's Office. Taxpayers may choose to pay on an annually or quarterly basis. Discounts are given to those who pay their taxes promptly (10%) and in advance (20%). Penalties are imposed depending on the length of time of delinquency.

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C, G2B, G2G			
<b>Who may avail:</b>	All owners of land, buildings, improvements and machineries within the jurisdiction of the municipality.			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Notice of Assessment/ Tax Declaration		Municipal Assessor's Office		
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. Present Notice of Assessment/ Tax Declaration at the Office of the Municipal Treasurer- Real Property Tax Section (Window 1)	1. Accept and verify the Notice of Assessment/ Tax Declaration for Billing of Statement of Account using Real Property Tax and Assessment Computerization System.	None	2 minutes per property	<i>Credit Officer II</i> Office of the Municipal Treasurer
2. Pay the Real Property Tax Due at the Office of the Municipal Treasurer- Real Property Tax Section (Windows 2- 4)	2. Receive payment and Issue Official Receipt to client.	Assessed Value x 2%= Tax Due (where: 1%- Basic Real Property Tax 1% - Additional	3 minutes	<i>Local Revenue Collection Officer I (LRCO I)</i> <i>Local Treasury Operations Assistant I (LTOA I)</i> <i>Revenue Collection Clerk II (RCC II)</i> Office of the Municipal Treasurer



		Tax for Special Education Fund)		
	<b>TOTAL</b>	<b>Assessed Value x 2%= Tax Due (where: 1%- Basic Real Property Tax 1% - Additional Tax for Special Education Fund)</b>	<b>5 Minutes</b>	