



OFFICE OF THE CITY TREASURER'S OFFICE
OLONGAPO CITY

CITIZEN'S CHARTER
2023 (3rd Edition)



I. Mandate

The Office of the City Treasurer is mandated to serve as custodian of the public funds of the city and ensure the proper disbursement and disposition; to serve as financial adviser who shall report regularly the tax collection efforts of the city and other matters relative to public finance to the Local Chief Executive; to uphold the provisions of Local Taxation and Fiscal Matters under Book II of R.A. 7160 or Local Government Code of 1991; and to improve the awareness of taxpayers within the 17 Barangays regarding local revenues through intensified tax education campaign.

II. Vision

The Office of the City Treasurer envisions to be the center of quality in fiscal management making the Local Government of Olongapo financially stable, economically developed and a more prosperous city through effective and efficient tax administration and records management with utmost integrity and dedication.

III. Mission

To maintain an effective revenue generation program thru efficient collection of taxes, fees and charges in accordance with the existing laws and ordinances. To take custody and exercise proper management of Local Government Funds, to ensure an effective and efficient disposition of government monies and to deliver quality public service by upholding the value of integrity, honesty, teamwork and innovation of treasury personnel.

IV. Service Pledge

We commit to:

1. Collect local taxes, fees and charges efficiently within the jurisdiction of the LGU in relation to the implementation of tax ordinances, pursuant to provisions of the of the Local Government Code of 1991, R.A. 7160;
2. Take custody of and exercise proper management of funds of the LGU and other funds entrusted by law and to advise officials concerned on all matter relative to public finance;
3. Take charge of the disbursement of all local government funds and such other funds the custody of which may be entrusted to him by law or other competent authority;

4. Maintain and update tax information system of the LGU;
5. Inspects under authority all private commercial establishments within the jurisdiction of the LGU concerned in relation to the implementation of local tax ordinances;
6. Perform other duties and functions as may be prescribed by law or ordinances.



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1. Payment of Real Property Tax

The Office of the City Treasurer receives payment of Real Property Tax. The Real Property Tax is imposed on real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the City of Olongapo.

Office/Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	All real property owners and/or administrators of real property including land, buildings, machineries, and other improvements located in the City of Olongapo			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Copy of Real Property Tax Declaration or previous Official Receipt of RPT				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Ask for Statement of Account (SOA)	1. Print Statement of Account (SOA)	None	3 Minutes	<i>Window 1</i> Julieta P. Gozo RCC III
2. Present Statement of Account to assigned Real Property Tax Payment Window at the Taxpayer's Lounge	2. Receive payment and issue corresponding Official Receipt	see Tax Rate below	3 Minutes	<i>Window 2</i> Kaycee B. Reyes Admin Aide IV <i>Window 3</i> Almira A. Castrence Admin Aide IV
	<u>Real Property Tax Rate</u> 2% of Assessed Value of Real Property (For Basic Real Property Tax), plus 1% of Assessed Value of Real Property (For Special Education Fund), 3% Total			

	<p><u>Discounts</u></p> <p>20% for Advance Payment. If the total amount of RPT (Basic and SEF) for the succeeding year is paid in full on before December 31.</p> <p>10% for Accelerated Payment. If the RPT due for the 1st, 2nd, 3rd and 4th quarters are paid in advance of the current quarter being paid.</p> <p>5% for Prompt Payment. If quarterly payments are made before the end of the quarter.</p> <p><u>Penalty and Interest</u></p> <p>2% interest each month on the delinquent RPT but not to exceed 36 months</p> <p><u>Time of Payment</u></p> <p>The RPT may be paid in full without penalty on or before March 31 of the current year or in equal quarterly installments on or before the end of every quarter; March 31, June 30, September 30, and December 31.</p>
TOTAL	6 Minutes



2. Payment of Transfer Tax

This tax is imposed on the transfer of Real Property ownership whether it is by sale, donation, barter, or any other mode of transfer.

Office/Division:	Office of the City Treasurer			
Classification:	Complex			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	Person transferring Real Property ownership or person receiving transferred property			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ol style="list-style-type: none"> 1. Certified true copy of Tax Declaration 2. Extrajudicial settlement of Estate/Deed of Sale/Donation/Barter or any mode of transferring property 3. Death Certificate in case of transfer by way of death of the transferor/decedent 4. Special Power of Attorney authorizing a person to process documents, notarized if local and apostilled if abroad. 		<ol style="list-style-type: none"> 1. Assessor's office 2. Notary Public 3. Civil Registry 4. Notary Public 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present all the requirements above.	1. Review documents and compute the amount of transfer tax	None	5 Minutes	<i>Window 2</i> Kaycee B. Reyes Admin Aide IV <i>Admin Office</i> Kristine Abigail G. Sitjar RCCIII
2. Present computation to the Revenue Collector	2. Receive payment and issue Official Receipt	see Tax Rate below	3 Minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II

				<p><i>Window 5</i> Elaine Mae B. Santos Admin Aide III</p> <p><i>Window 7</i> Mary Jane L. Lajom RCC III</p>
<p><u>Transfer Tax Rate</u></p> <p>The rate of tax is 82.5% of 1% or .00825 of the Fair Market Value (FMV) of the property or the consideration of sale whichever is higher. The FMV shall be that which appears in the tax declaration. The rate provided for under Article E, Section 3E.01-Section 3E.04 of the City Ordinance No. 08, Series of 2017.</p> <p><u>Surcharge and Interest</u></p> <p>25% surcharge for delay in payment of Transfer tax plus 2% interest each month of delay but not to exceed 36 months.</p> <p><u>Time of Payment</u></p> <p>60 days from the date of execution of the deed of sale or any other transfer document or from the time of death of the decedent or transferor</p>				
TOTAL				8 Minutes



3. Payment of Lot Sale or Land Titling

Sales imposed on alienable and disposable residential, commercial and industrial land under Chapter IX of the Public Land Act (Commonwealth Act 141); Sale of alienable and disposable residential lands not more than 1,000 square meters to qualified occupants.

Office/Division:	Office of the City Treasurer			
Classification:	Complex			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	Real property owners of alienable and disposable residential, commercial and industrial land. Sale of alienable and disposable residential lands not more than 1,000 square meters to qualified occupants.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Notice from SAPO, Order of payment from CPDO (City Planning & Development Office)		City Planning & Development Office (CPDO)		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge and present documentary requirement(s) to assigned revenue collection counter for payment	1. Verify submitted requirement(s), receive payment and issue corresponding Official Receipt	Rates (Section 10 of DENR Dept. of Administrative Order No. 2009-05 under R.A. 730)	3 Minutes	<i>Window 2</i> Kaycee B. Reyes Admin Aide IV <i>Window 5</i> Elaine Mae B. Santos Admin Aide III <i>Window 4</i> Eleanor Marie B. Nuque RCC II
2. Present Official Receipt and documentary requirements to the Administrative Division	2. Verify presented Official Receipt and documentary requirements and issue	None	10 Minutes	<i>Admin Office</i> Rafael Adrian V. Sanchez <i>Admin Officer I</i>

	corresponding certification			
TOTAL			13 Minutes	



4. Payment of Mayor's Permit and Business Tax

This is being imposed by Olongapo City for the privilege of engaging in trade or commercial activity as a means of livelihood or with a view to profit.

Office/Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	All business establishment owners			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Statement of Account (SOA)		Business Permit and Licensing Office (BPLO)		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to City Treasurer's Office (CTO) Taxpayer's lounge and present Statement of Accounts (SOA) and other documentary requirement(s) to assign revenue collection counter for payment	1. Verify submitted SOA and other requirement(s), receive payment and issue corresponding Official Receipt	see Tax Rate below	3 minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II
				<i>Window 5</i> Elaine Mae B. Santos Admin Aide III
				<i>Window 7</i> Mary Jane L. Lajom RCC III
<u>Business Tax Rate</u>				
Variable based on Chapter III Article A to D of the City Ordinance No. 08, Series of 2017-Olongapo City 2017 Revenue Code				

<u>Surcharge and Interest</u>	
25% surcharge will be imposed for delinquent accounts taxes and fees plus 2% interest per month of delinquency but not to exceed 36 months	
<u>Time of Renewal of Mayor's Permit and Business Tax</u>	
On or before January 31	Renewal of Mayor's Permit and Payment of the Mayor's Permit and other fees and the business tax for the whole year or 1 st quarter if paid in equal quarterly installments
On or before April 20	Deadline for the payment of business tax for the 2 nd quarter installment
On or before July 20	Deadline for the payment of business tax for the 3 rd quarter installment
On or before October 20	Deadline for the payment of business tax for the 4 th quarter installment
TOTAL	3 Minutes



5. Payment of Community Tax

The Community Tax is imposed on **individuals** who are inhabitant of the City of Olongapo eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for a least thirty (30) consecutive working days during any calendar year; or is engaged in business or occupation, or owns real property with an aggregate assessed value of P1,000 or more; or is required by law to file an income tax return. (Article J., Section 3J.01-Olongapo City 2017 Revenue Code).

The tax is also imposed to **corporations** no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in Olongapo City. (Article J., Section 3J.02-Olongapo City 2017 Revenue Code)

Office/Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	Individuals and Juridical Persons (Corporations)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<u>For Individual</u> <ol style="list-style-type: none"> 1. Previous CTC/Withholding Tax Certificate, if available, or 2. Any ID's to assure his/her personal identity and residency (Voter's ID, Driver's License ID, GSIS, SSS, PhilHealth), 3. Gross Earnings declaration for the previous year 4. Authorization letter or Special Power of Attorney (SPA) for representatives 		<ol style="list-style-type: none"> 1. Client Taxpayer 2. Client Taxpayer or Notary Public 		
<u>For Corporation</u> <ol style="list-style-type: none"> 1. Business Permit Statement of Account 2. Income Tax Return/Gross Receipts for the previous year 3. Tax Declaration (if Necessary) 		<ol style="list-style-type: none"> 1. BPLO 2. BIR 3. Assessor's Office 		
CLIENT STEPS	AGENCY	FEES	PROCESSING	PERSON

	ACTION	TO BE PAID	TIME	RESPONSIBLE
1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge. For Corporation and Employed individual present ITR and Gross Receipt	1. Receive payment and issue corresponding Official Receipt	see Tax Rate below	3 Minutes	<i>Window 10</i> Adrian Raagas <i>Admin Aide III</i> (for Corpo) <i>Window 11</i> Jeanette O. Antonio Admin Aide III <i>Window 12</i> John Carlo B. Estuya RCCII
	<u>Tax Rate</u> <u>For Individuals</u> Php 5.00 Basic Community Tax Php 1.00 Additional for every Php 1,000 of Gross Earnings during the preceding year but not to exceed Php 10,000 <u>For Corporations</u> Php 500.00 Basic Community Tax Php 2.00 Additional for every Php 5,000 of gross receipts and for every Php 5,000 of the assessed value of its real property. The additional tax shall not exceed Php 10,000. <u>Penalty and Interest</u> Two percent (2%) monthly if paid beyond the prescribed time of payment <u>Time of Payment</u> First (1) day of January but not later than the last day of February of each year			
TOTAL			3 Minutes	



6. Payment of Garbage Fees

Garbage fee is imposed on owner or operator of a business establishment and occupants of residential houses, apartments and flats in accordance with the schedule prescribed under City Ordinance No. 09 Series of 2008 entitled “An Ordinance Prescribing the New Rates of Garbage Collection Fee imposed by the Environmental Sanitation and Management Office (ESMO)”.

Office/Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	All owners or operators of a business establishment and occupants of residential houses, apartments and flats.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Official Receipt from previous payment or ESMO Billing Statement		Client Taxpayer or ESMO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Billing Statement or present order of payment or previous Official Receipt	1. Receive payment and issue corresponding Official Receipt	see Rate below	3 Minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II
				<i>Window 5</i> Elaine Mae B. Santos Admin Aide III
				<i>Window 7</i> Mary Jane L. Lajom RCC III
<u>Fee</u> Rates (based on Article J. Section 5J.07 of the City Ordinance No. 08, Series of 20017) – Olongapo City 2017 Revenue Code				

	<p><u>Surcharge and Interest</u></p> <p>25% surcharge for delay in payment of garbage fee plus 2% interest each month but not to exceed 36 months</p>		
TOTAL		3 Minutes	



7. Payment of Other Fees and Charges

Fees are imposed for the regulation or inspection of a business or activity or the service of a public office such as Registration of Weighing Scale, Police Clearance, Occupational/Working Permit, Certification/Authentication, ID, Engineering Related Fees, CPDO Related Fees, and Traffic Violation.

Charges are imposed as a pecuniary liability, as rents or fees against person or property

Office/Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:				
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
CLIENT STEPS	AGENCY ACTION	FEE TO BE PAID	PROCES SING TIME	PERSON RESPONSIBLE

			Minutes	
<u>Occupational/Working Permit</u> 1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge show any related assessment	1. Verify requirement(s) or billing statement(s), receive payment and issue corresponding Official Receipt		3 Minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II <i>Window 5</i> Elaine Mae B. Santos Admin Aide III <i>Window 7</i> Mary Jane L. Lajom RCC III
<u>Certification/ Authentication</u> 1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge show any related assessment	1. Verify requirement(s) or billing statement(s), receive payment and issue corresponding Official Receipt		3 Minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II <i>Window 5</i> Elaine Mae B. Santos Admin Aide III
<u>Driver's ID</u> 1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge show any related assessment	1. Verify requirement(s) or billing statement(s), receive payment and issue corresponding Official Receipt		3 Minutes	<i>Window 6</i> Nessie M. Haya Admin Aide V

<u>Engineering Related Fees</u> 1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge show any related assessment	1. Verify requirement(s) or billing statement(s), receive payment and issue corresponding Official Receipt		3 Minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II <i>Window 5</i> Elaine Mae B. Santos Admin Aide III <i>Window 7</i> Mary Jane L. Lajom RCC III
<u>CPDO Related Fees</u> 1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge show any related assessment	1. Verify requirement(s) or billing statement(s), receive payment and issue corresponding Official Receipt		3 Minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II <i>Window 5</i> Elaine Mae B. Santos Admin Aide III <i>Window 7</i> Mary Jane L. Lajom RCC III
<u>Traffic Violation</u> 1. Proceed to City Treasurer's Office (CTO) Taxpayer's Lounge show any related assessment	1. Verify requirement(s) or billing statement(s), receive payment and issue corresponding Official Receipt		3 Minutes	<i>Window 6</i> Nessie M. Haya Admin Aide V
<u>Local Civil Registry</u> 1. Proceed to City Treasurer's Office (CTO) Taxpayer's	1. Verify requirement(s) or billing		3 Minutes	<i>Window 10</i> Adrian Raagas Admin Aide III

Lounge show any related assessment	statement(s), receive payment and issue corresponding Official Receipt			<i>Window 8</i> Bernadette s. Dabu <i>RCC II</i>
<u>PUD Clearance</u>	1. Verify requirement(s) or billing statement(s).		3 minutes	<i>Admin office</i> Karlo Dilag Admin Aide IV
	2. payment and issuance of Official Receipt (for Full Payment and Installment basis)		3 minutes	<i>Admin Office</i> Carolina R. Memales Admin Asst IV
	3. payment of Certification		3 minutes	<i>Window 4</i> Eleanor Marie B. Nuque RCC II
			TOTAL 9 Minutes	<i>Window 5</i> Elaine Mae B. Santos Admin Aide III <i>Window 7</i> Mary Jane L. Lajom RCC III
<u>CITY HEALTH</u>	1. Verify requirement(s) or billing statement(s),		3 minutes	<i>Window 8</i> Bernadette s. Dabu <i>RCC II</i>

Treasury Services

Internal Services



1. Checks Disbursements

Payment of goods or services acquired by the city

Office/Division:	Office of the City Treasurer			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:				
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Fully processed disbursement vouchers				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit fully processed voucher	1.1. Review Disbursement Voucher	None	5 Minutes	<i>Cash Disbursement Clerk</i> Office of the City Treasurer
	1.2 Certify as to the availability of funds	None	3 Minutes	<i>Department Head/City Treasurer</i> Office of the City Treasurer
	1.3 Prepare check	None	5 Minutes	<i>Cash Disbursement Clerk</i> Office of the City Treasurer
	1.4 Approval of Department Head	None	3 Minutes	<i>Department Head/City Treasurer</i> Office of the City Treasurer
	1.5 Recording of checks in logbooks	None	3 Minutes	<i>Cash Disbursement Clerk</i> Office of the City Treasurer

	1.6 Submit to Mayor's Office for approval	None	5 Minutes	<i>Cash Disbursement Clerk</i> Office of the City Treasurer
	1.7 Forward documents to City Administration's Office for signature	None	5 Minutes	<i>Cash Disbursement Clerk</i> Office of the City Treasurer
	1.8 Receive signed check	None	3 Minutes	<i>Cash Disbursement Clerk</i> Office of the City Treasurer
2. Receive check	2. Release checks to drawee	None	3 Minutes	<i>Cash Disbursement Clerk</i> Office of the City Treasurer
TOTAL		None	35 Minutes	



FEEDBACK AND COMPLAINTS MECHANISM	
How to send a feedback?	<p>Fill out the client feedback form and drop it at the designated drop box at Front Desk of Payment Window Counters, Taxpayer's Lounge. Taxpayers may also write a feedback letter and submit it to the Office of the City Treasurer.</p> <p>Contact Info: (047) 611-4811 local 111-114 or citytreasury@olongapocity.gov.ph</p>
How feedbacks are processed?	<p>The Treasury Officer opens the drop box daily and compiles and records all feedback forms submitted.</p> <p>Feedback requiring answers or attention are forwarded to the City Treasurer.</p> <p>The answer is then relayed to the citizen.</p> <p>For inquiries and follow-ups, clients may contact the following telephone number: (047) 611-4811 local 111-114 or email at citytreasury@olongapocity.gov.ph.</p>
How to file a complaint?	<p>Fill out the Complaint Form and drop it at the designated drop box at the Front Desk of Payment Window Counters, Taxpayer's Lounge. Taxpayers may also write a complaint letter and submit it to the Office of the City Treasurer.</p> <p>Complaints can also be filed via email at citytreasury@olongapocity.gov.ph. Make sure to provide the following information:</p> <ul style="list-style-type: none"> - Name of person being complained - Incident (details of what transpired) - Evidence <p>For inquiries and follow-ups, taxpayers</p>

	<p>may contact the following telephone number: (047) 611-4811 local 111-114 or email at citytreasury@olongapocity.gov.ph.</p>
How complaints are processed?	<p>The Treasury Officer opens the complaints drop box on a daily basis and submit it to the City Treasurer for evaluation and appropriate action.</p> <p>The Treasury Officer will give the feedback to the client.</p> <p>For inquiries and follow-ups, clients may contact the following telephone number: (047) 611-4811 local 111-114 or email at citytreasury@olongapocity.gov.ph.</p>
Contact Information of ARTA, PCC, CCB	<p>ARTA: complaints@arta.gov.ph 1-ARTA (2782) PCC: 8888 CCB: 0908-881-6565 (SMS)</p>