



City Treasurer's Office

External

Issuance of Certificate of "No Business"

Certificate of No Business is issued to individuals or business entities to confirm the information that he/she has no business establishment within the city.

In consonance with the ongoing pandemic, the following policy are strictly imposed:

- "No Mask, No Entry" Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper handwashing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business Entity			
Who may avail:	-All individual or entity with no business conducted in the city			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Request Letter from the taxpayer / client(2 copies)		Client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submission of client's letter request for certification of no business	1. Verification of record from taxpayer's index card	None	5 Minutes	License & Fees Clerk, CTO
2. Pay and claim	2. Accept	P 20.00	5 Minutes	Revenue



original copy of the Official Receipt	payment and issuance of official receipt			Collectors City Treasurer's Office
3. Claim certification	3. Issuance and release of certification	None	5 Minutes	Administrative Division Personnel, City Treasurer's Office
	TOTAL:	P 20.00	15 Minutes	

Issuance of Certificate of Ownership of Large Cattle

To ensure that the cattle being slaughtered at city slaughterhouse are safe and not obtained through cattle rustling, a Certificate of Ownership of Large Cattle , prior to slaughtering, is being presented. The above-mentioned certificate is secured from the City Treasurer's Office as per.City Ordinance No. 22 Series of 2008 otherwise known as Silay City Revised Revenue Code of 2008.

In consonance with the ongoing pandemic, the following policies are strictly imposed:

- "No Mask, No Entry" Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper handwashing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	-Owner of Large Cattle			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Barangay Certification(1 original copy) with cowlicks of large cattle		Barangay Hall where the owner resides.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE



1. Present the required document for issuance of the Ownership of Large Cattle Certificate.	1. Accept Barangay Certification from the owner.	None	3 Minutes / transaction	Revenue Collectors City Treasurer's Office
2. Proceed to Permits and License Division, City Mayor's Office for signature and approval.	2. Sign and approve the Certificate of Ownership of Large Cattle (AF#53)	None	5 Minutes / transaction	Permit and License Division Personnel City Mayor's Office
3. Proceed to City Treasurers Office for the payment of the corresponding fee and claim original copy of Ownership of Large Cattle Certificate.	3. Accept payment and release original copy of the Ownership of Large Cattle Certificate t with official receipt	Certificate of Ownership – P30.00 Funding for LDP - 2.00	5 Minutes / issuance	Revenue Collectors City Treasurer's Office
	TOTAL:	P 32.00	13 Minutes	

Issuance of Certificate of Transfer of Large Cattle

Certificate issued for Large Cattle which will be transferred to the new owner or the certificate issued to a person who has the purpose to slaughter the same for sale or consumption within the jurisdiction of Silay City. In consonance with the ongoing pandemic, the following policies are strictly imposed; such as “No Mask, No Entry” Policy, regulation of the number of transacting public who enters the office, observance of social distancing for each transaction, proper handwashing or use of alcohol, use of logbook for the transacting public for contacting tracing if necessary, installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer's Office
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	-Owner of Large Cattle;



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Certificate of Ownership from previous owner/s (original copy)		Owner of Large Cattle		
Barangay Certification		Barangay Hall where the owner resides.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the required documents to PNP, Silay Office for inspection and notation of Certificate of Transfer/Ownership	1. Philippine National Police Silay City inspects certificate of large cattle	None	5 Minutes per transaction	<i>Philippine National Police Office personnel, Silay City</i>
2. Proceed to City Treasurers Office for the issuance of Certificate of Transfer of Large Cattle.	2. Accept payment and issue Certificate of Transfer of Large Cattle	Certificate of Transfer – P50.00 Funding for LDP - 2.00	3 Minutes per transaction	<i>Revenue Collectors City Treasurer's Office</i>
3. Proceed to Permits and License Division, City Mayor's Office for signature and approval.	3. Sign and approve the Certificate of Transfer of Large Cattle (AF#52)	None	5 Minutes per transaction	<i>Permit and License Division Personnel City Mayor's Office</i>
4. Claim original copy of Certificate of Transfer of Large Cattle.	4. Issue the Certificate of Transfer of Large Cattle (AF#52) together with Official Receipt (original copy)	None	5 Minutes	<i>Revenue Collectors City Treasurer's Office</i>



	TOTAL:	P 52.00	18 Minutes	
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Issuance of Community Tax Certificate (Individual)

The Community Tax Certificate – cities may levy a community tax certificate in accordance with the provisions of Chapter I, Article V, Section 157, Book II of the Local Government Code of 1991.

In consonance with the ongoing pandemic, the following policy are strictly imposed:

- “No Mask, No Entry” Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing during transaction.
- Proper handwashing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer’s Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	<ul style="list-style-type: none"> - An inhabitant of the Philippines eighteen (18) years of age or over, who has been regularly employed with a salary basis of at least thirty (30) consecutive working days during a calendar year - Individual who is engaged in business or occupation - Those who owns real property with an aggregate assessed value of One Thousand Pesos (P 1,000.00) or more - Individual who is required by law to file an income tax return 			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill out the Data Sheet and submit to	1. Receive data sheet	None	3 Minutes	<i>Revenue Collectors</i>



the collector	from taxpayer			City Treasurer's Office
2. Pay and receive the original copy of the CTC.	2. Receive payment, issue and give CTC to taxpayer	PHP 5.00 + PHP 1.00 in every PHP 1,000.00 (but not to exceed PHP5,000.00)	5 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
	TOTAL:	PHP 5.00 + PHP 1.00 in every PHP 1,000.00	8 Minutes	

Issuance of Community Tax Certificate (Corporate)

The Community Tax Certificate – cities may levy a community tax certificate (corporate) in accordance with the provisions of Chapter I, Article V, Section 158, (1) and (2), Book II of the Local Government Code of 1991. In consonance with the ongoing pandemic, the following policy are strictly imposed; such as “No Mask, No Entry” Policy, regulation of the number of transacting public who enters the office, observance of social distancing for each transaction, proper handwashing or use of alcohol, use of logbook for the transacting public for contacting tracing if necessary, installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer's Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business Entity
Who may avail:	- Every corporation no matter how created or organized, whether domestic or resident foreign as long as it engaged in or doing business in the Philippines.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Duly Accomplished Corporate Date Sheet with the following: 1. Assessed Value of Real Properties (1 set of 2 copies) 2. Declaration of Gross Receipts or Earnings from the taxpayers derived from business during the preceding	Assessors Office Taxpayers



year. (1 set of 2 copies)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill out the Corporate Data Sheet	1. Provide the Corporate Data Sheet	None	2 minutes	<i>Revenue Collectors</i>
2. Present the filled up Data Sheet of the following: 2a. Assessed Value of Real Property / Properties 2b. Gross Receipts or earnings provided by the taxpayer	2. Provide the Assessed value of client's Real Property/properties	None	5 to 10 minutes (depending on the number of real properties being assessed)	<i>City Assessors Office</i>
3. Present Data Sheet to Cash Receipts Division for computation of CTC (Corporate)	3. Receive and assess filled up Corporate Data Sheet from taxpayer	None	5 minutes	<i>Revenue Collectors (City Treasurer's Office)</i>
4. Proceed to the City Treasurer for approval.	4. Approve the Corporate Data Sheet submitted	None	3 minutes	<i>City Treasurer (City Treasurer's Office)</i>
5. Pay and receive the original copy of the CTC (Corporate).	5. Receive payment and issue CTC for Corporation to taxpayer	PHP 500.00 + PHP2.00 in every PHP 5,000.00 (but not to	5 minutes.	<i>Revenue Collectors (City Treasurer's Office)</i>



		exceed PHP 10,000)		
	TOTAL:	PHP 500.00 + PHP 2.00 in every PHP 5,000.00	20 Minutes/ 25 Minutes	

Issuance of Real Property Tax Clearance

Issuance of Real Property Tax Clearance certifies that you are completely and accordingly paying your real property tax.

In consonance with the ongoing pandemic, the following policies are strictly imposed:

- “No Mask, No Entry” Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper handwashing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer’s Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	-Real Property Tax Owners;			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Real Property Tax Official Receipts (if any)		Cash Receipts Division, City Treasurer’s Office		
Official Receipt for Tax Clearance		Cash Receipts Division, City Treasurer’s Office		
Payment slip from Assessor’s Office		Assessor’s Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present all required documents.	1. Check all presented documents for	None	3 Minutes	<i>Land Tax Division Personnel</i> City Treasurer’s



	completeness			Office
2. Pay and claim original copy of Official Receipt.	2. Accept payment and issue Official Receipt.	Land Tax Clearance – P 20.00	3 Minutes	Revenue Collectors City Treasurer's Office
3. Present the Official Receipt to Land Tax Division and receive duly signed Tax Clearance.	3. Give duly signed Tax Clearance	None	3 Minutes	Land Tax Division Personnel City Treasurer's Office
	TOTAL:	P 20.00	9 Minutes	

Payment for Retirement of Business

Retirement of business is done by those individuals or business owners who applied for the closure of their business operation. Closing a business will legitimize the end of its business operation but for as long as the business is still operational, the owner is still obligated to pay all the necessary business taxes and licenses. In consonance with the ongoing pandemic, the following policies are strictly imposed; these are “No Mask, No Entry” Policy, regulation of the number of transacting public who enters the office, observance of social distancing for each transaction, proper handwashing or use of alcohol, use of logbook for the transacting public for contacting tracing if necessary, installation of informative signages and plastic enclosures between office personnel and transacting public.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	-Any individual or entity who desires to close or terminate their business operation located within the City of Silay.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Letter request from the taxpayer.		Taxpayer		
Duly accomplished Application Form for Retirement of Business (3 copies)		Permits and License Division, Office of the City Mayor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIB



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1. Secure and accomplish Application for Retirement of Business.	1. Verify record from Taxpayer's Index Cards and computer-based system(BPLTAS)	None	5 Minutes	<i>Permits & License Div., Mayor's Office</i>
2. Submit gross receipts or sales for current period and pay corresponding business tax (if any).	2. Issuance of Tax Order of Payment, receive payment and issuance of official receipt.	Business Tax, based on Silay City Local Revenue Code	10 Minutes	<i>Revenue Collectors City Treasurer's Office</i>
	3. Actual inspection of business establishment to ascertain closure or cessation of business for approval.	None	10-20 Minutes (Depending on the location of the business establishment)	<i>Permits & License Div., Mayor's Office</i>
4. Pay and claim orig. copy of official receipt for retirement of business.	4. Accept payment and issue official receipt.	Retirement of Business – P 100.00	5 Minutes	<i>Revenue Collectors City Treasurer's Office</i>
5. Claim the approved application for retirement of business.	5. Release the approved application for the retirement of business.	None	5 Minutes	<i>Permits & License Div., Mayor's Office</i>
	TOTAL:	Various Fees and Charges + Retirement of Business – P 100.00	35-45 Minutes	

Payment of Business Taxes



Business tax is an imposition on persons or entities who sell or lease goods, properties or services in the course of trade or business. Such taxes are imposed by the city on businesses before they will be issued a business license or permit to start operations based on the schedule of rates prescribed by the Silay City Revised Revenue Code of 2008. In consonance with the ongoing pandemic, the following policy are strictly imposed:

- “No Mask, No Entry” Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper handwashing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer’s Office			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	-All persons or entities engaged in business within Silay City			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Duly accomplished business application form with supporting documents attached as required by the Permits and License Division, City Mayor’s Office for new and renewal of business. (4 copies)		Permits and License Division, City Mayor’s Office		
Sworn Statement of Gross Receipts or Sale / Audited Financial of Previous Year / BIR Income Tax Return (Previous Year)		Taxpayer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly accomplished Business Application Form with supporting	1. Issuance of Tax Order of Payment, receive payment and issuance of	Business Tax, Fees and Charges based on Silay City Revised	10 Minutes	<i>Revenue Collectors</i>



documents.and pay the corresponding business tax, fees and charges.	official receipt for payment of business tax	Revenue Code of 2008		
2. Claim original copy of Official Receipt and proceed to Permit and License Division, CMO for the issuance of Business Permit	2. Issuance of Mayor's Permit	None	5 Minutes	<i>Permits and License Division, City Mayor's Office</i>
	TOTAL:		15 Minutes	

Payment for Miscellaneous Fee and Other Charges

Local Government Units may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provision of the of Local Government Code and other National and Local Laws. This is done by the LGU as part of its cost recovery measures which involves government entities to charge individuals or non-government organizations some or all of the efficient costs of a specific government activity which include goods, services, and regulation.

In consonance with the ongoing pandemic, the following policy are strictly imposed:

- "No Mask, No Entry" Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper handwashing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer's Office
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	-All individuals who are subject to regulation and those who may avail of the services provided by the City of Silay.
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE



Assessment Slip (1 original, 1 photocopy)		Various Offices		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit assessment slip from respective office/offices and payment of corresponding fees and charges.	1. Issuance of official receipt for the payment of fees and charges..	Please refer to Silay City Revenue Code available at City Treasurer's Office.	5 Minutes	Revenue Collectors City Treasurer's Office
2. Receive original copy of the Official Receipt.				
	TOTAL:		5 Minutes	

Payment for Real Property Taxes

Tax on Real Property is a type of tax levied by the Local Government Unit on the properties within Silay City. These include land, building, improvements on land and machineries.

In consonance with the ongoing pandemic, the following policies are strictly imposed:

- "No Mask, No Entry" Policy
- Regulation of the number of transacting public who enters the office
- Observance of social distancing for each transaction.
- Proper handwashing or use of alcohol
- Use of logbook for the transacting public for contacting tracing if necessary
- Installation of informative signages and plastic enclosure between office personnel and transacting public.

Office or Division:	City Treasurer's Office
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	- Any individual or entity whose property is situated within the LGU's area of jurisdiction



CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Official Receipt from previous year payment or Transfer Certificate of Title (TCT)		Taxpayer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present previous year official receipt or TCT whichever is available	1. Issue Tax Order of Payment	None	5 - 10 Minutes (Depending on the number of properties to be paid)	<i>Land Tax Division Personnel</i> City Treasurer's Office
2. Pay and receive original copy of Official Receipt *For Simple Transaction *For Multiple Transaction	2. Accept payment and issue official receipt.	Silay City Revenue Code of 2008	5 Minutes 10-15 Minutes	<i>Revenue Collectors</i> City Treasurer's Office
	TOTAL:		10-25 Minutes	

Payment on Transfer Tax of Real Property Ownership

Transfer of real property tax is an imposition for the sale, donation, barter or any other mode of transferring ownership or title of real property as provided in Chapter II, Article I, Sec. 135, (a) and (b), Book II of Local Government Code of 1991. In consonance with the ongoing pandemic, the following policy are strictly imposed; such as "No Mask, No Entry" Policy, regulation of the number of transacting public who enters the office, observance of social distancing for each transaction, proper handwashing or use of alcohol, use of logbook for the transacting public for contacting tracing if necessary, installation of informative signages and plastic enclosure between office personnel and transacting public.



Office or Division:	City Treasurer's Office
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	<ul style="list-style-type: none"> - Seller - Donor - Transferor - Executor or administrator of the real property situated within the locality.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Deed of Sale/Donation/Extra Judicial Settlement of Estate (1 original, 1 photocopy)	Taxpayer
Certified True Copy of Tax Declaration	City Assessor's Office
Certificate of No Improvement (if no improvements)	City Assessor's Office
Certified True Copy of Transfer Certificate of Title	Taxpayer
Tax Clearance	City Treasurer's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the required documents for the assessment of transfer tax *For simple transaction *For multiple transaction (at least 3 properties) *For complex transaction (for donation/heirship)	1. Receive all required documents from taxpayer.	None	10 mins. 20-25 mins. (Depending on the availability of documents given by the client) 40-45 minutes	<i>Revenue Collectors</i> City Treasurer's Office



/extrajudicial settlement of estate)			(Depending on the availability of documents given by the client or the complexity of the transaction)	
<p>2. Pay and receive the original copy of the Official Receipt</p> <p>*For simple transaction *For multiple or complex transaction</p>	<p>2. Accept payment, and issue the corresponding official receipt to taxpayer</p>	<p>75% of 1% of total consideration, or fair market value whichever is higher</p>	<p>5 mins. 10 - 15 mins.</p>	<p><i>Revenue Collectors City Treasurer's Office</i></p>
	<p>TOTAL:</p>	<p>75% of 1% of total consideration, or fair market value whichever is higher</p>		