REAL PROPERTY TAX

In Calumpit, Bulacan, Real Property Tax (RPT) is assessed annually on land, buildings, and other improvements based on their assessed value. Payments are typically made at the Municipal Treasurer's Office within the first quarter of the year. Delinquent payments are subject to penalties and interest, although tax amnesty programs may be offered periodically.

Office or Division	MUNICIPAL TREASURER'S OFFICE
Classification:	Payment for Real Property Taxes
Type of Transaction:	Real property tax is a kind of tax levied by the local government on properties and should be paid by the property owners. Properties that are taxable include land, buildings, improvements on the land and/or the building, machineries at the rate not exceeding two percent (2%) of the assessed value of real property based on Republic Act. 7160, also known as the Local Government Code of 1991.
Who may avail:	It must be paid by property owners to the local government where the property is located.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Previous RPT Official Receipt (1 copy) or	Treasurer's Office- Counter #4
Tax Declaration (1 copy)	Assessor's Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present Previous Real Property Official Receipt/ or Tax Declaration	Evaluate/ Compute/ Assess RPT due	NONE	4 mins	*Cecilia Mendoza- Treasurer's Office/ Revenue Collector*
2. Demand for RPT Official Receipt (O.R.)	Issuance of O.R.	(2%) of the assessed value (Basic/SEF)	3 mins	*Cecilia Mendoza- Treasurer's Office/ Revenue Collector*

COMMUNITY TAX CERTIFICATE (CEDULA)

A Community Tax Certificate (Cedula) is an official document issued by the local government, serving as proof of payment for the community tax. It is required for various transactions such as registering a business, applying for a license, or securing other government documents.

Office or Division	MUNICIPAL TREASURER'S OFFICE
Classification:	ISSUANCE OF COMMUNITY TAX CERTIFICATE (CEDULA)
Type of Transaction:	Every resident of legal age of the Municipality is required to secure this certificate yearly. The basic community tax fee is five (5) pesos. If a person is working, an additional one peso for every 1, 000 pesos of his/her gross annual income is added. This is secured during the first month of the year. If the Community Tax is not paid within the first quarter of the year, an interest is added to the basic fee.
Who may avail:	All individuals residing or working in Calumpit, Bulacan may avail of a Cedula at the Treasurer's Office or through a deputized barangay treasurer.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Valid Identification Card	
Personal information, including: Full name, Address in Calumpit, Civil status, Nationality, Occupation or source of income & Annual gross income (if applicable)	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up the form/or present the old Cedula (CTC)/ PAYSLIP	Interview the customer/ client	NONE	1 min.	*Luningning Alcantara, Maria Josefina Santos /or assigned Revenue Collector*
2.Wait for assessment	Inform the client of the amount to be paid	NONE	1 min.	
3. Pay the required Fees	Process Payment	Basic Tax P5.00 addtl. P1 for every 1000 of his/her gross annual income	2 mins.	
4. Claim the CTC	Issue Community Tax Certificate	NONE	1 min.	

COMMUNITY TAX CERTIFICATE (CEDULA - CORPORATION)

The Community Tax Certificate (Cedula) for corporations is an official document proving payment of the community tax required for businesses to legally operate and transact with the government.

Office or Division	MUNICIPAL TREASURER'S OFFICE
Classification:	ISSUANCE OF COMMUNITY TAX CERTIFICATE (CEDULA - CORPORATION)
Type of Transaction:	The basic community tax for corporations is five hundred pesos (₱500). In addition to this, a corporation must pay two pesos (₱2.00) for every ₱5,000 of its gross annual earnings during the preceding year. The CTC must be secured within the first month of each calendar year. If the Community Tax is not paid within the first quarter, an interest or penalty may be imposed on the total tax due.
Who may avail:	All corporations or businesses operating in Calumpit may avail of a Cedula at the Treasurer's Office upon presenting the necessary business permits and valid identification of the authorized representative.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Valid ID of the authorized representative	
Business Permit or Mayor's Permit	
Latest Community Tax Certificate (if renewing)	
Payment of the required fees	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill up the application form/or present the old Cedula (CTC)	Interview the customer/ client	NONE	1 min.	*Eunice P. Pangan, Nicolle Lim-Rañola /or assigned Revenue Collector*
2. Wait for assessment	Inform the client of the amount to be paid	NONE	1 min.	
3. Pay the required Fees	Process Payment	Basic Tax P500.00 addtl. P2 for every 5, 000 of his/her gross annual income	2 mins.	
4. Claim the CTC	Issue Community Tax Certificate	NONE	1 min.	

BUSINESS TAX AND LICENSE PAYMENT

In Calumpit, Bulacan, businesses must renew their Mayor's Permit and pay business tax annually, usually every January. Requirements include Barangay Clearance, Cedula, and business registration. Taxes are based on capital or gross sales. Payments are made at the municipal hall, and late renewals incur penalties.

Office or Division	MUNICIPAL TREASURER'S OFFICE
Classification:	BUSINESS TAX AND LICENSE PAYMENT
Type of Transaction:	The transaction involves the payment of business tax and the renewal or issuance of a business license. This ensures that a business is legally authorized to operate within the local government's jurisdiction. Payments are based on the business's gross earnings and must be made within the prescribed deadline to avoid penalties.
Who may avail:	All businesses and corporations operating or doing business within the jurisdiction of the local governme are required to pay business tax and secure or renew their business license.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For renewal: ITR/ BIR PAYMENTS (2551Q OR 2550Q) and or CERTIFIED F/S - If Applicable	Bureau of Internal Revenue / Company FS
Application forms (For renewal and new)	BPLO
CEDULA (For renewal and new)	Treasurer's Office
Brgy. Clearance	Barangay hall or at the Municipal hall
DTI Certificate	Department of Trade and Industry

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the application form, ITR/ BIR Payments and or Certified F/S (If applicable), Cedula, Brgy. Clearance, and DTI	Assessment based on the declared gross sales	NONE	5 mins.	*Myrna Gaddi and Ma Julinda Dela Rosa*
2. Wait for assessment	Inform the client of the amount to be paid	NONE	3 mins.	

3. Routing of documents to concerned offices (e.g., Health, Engineering, etc.) for clearance/approval. Final approval by the BPLO	Endorse documents to concerned offices (Health, Engineering, etc.) for clearance. Approve application and endorse to MTO for payment	Zoning Fee for New, BFP		
4. Once approved by the BPLO, pay the required fees & charges and business tax	Process / Accept Payment	Based on the Approved Revenue code of Mun. of Calumpit	5 mins.	*Ma. Josefina Santos, Luningning Alcantara, Lea Garcia or assigned Revenue Collector*
5. Claim the O.R.	Print O.R.	NONE	2 mins.	

ISSUANCE OF FEES AND CHARGES

Issuance of Fees and Charges refers to the collection of payments for various government services like water, electricity, and civil registry fees. While the processing is done at the respective offices, payment is made at the Municipal Treasurer's Office (MTO) to ensure proper recording and collection of fees.

Office or Division	MUNICIPAL TREASURER'S OFFICE
Classification:	ISSUANCE OF FEES AND CHARGES
Type of Transaction:	Issuance of the corresponding Fees and Charges are based on the Approved Municipal Ordinance of Calumpit, Bulacan. The transaction involves the assessment and payment of regulatory fees and charges for various services or permits provided by the local government. These payments are necessary to ensure compliance with local ordinances and to facilitate the processing of specific transactions. Fees vary depending on the type of service or activity and must be settled to proceed with the requested application.
Who may avail:	Any individual, business, or organization requesting services, permits, or clearances from the local government that require the payment of regulatory fees and charges may avail of this transaction.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Charge Slip	
1.1 Electrical	Municipal Engineering Office
1.2 Water	
1.3 Birth Certificate	Municipal Civil Registry
1.4 Marriage Certificate	
1.5 Death Certificate	
1.6 Calibration	Treasurer's Office
1.7 Burial	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present and submit charge slip	Interview the customer & review the charge slip	NONE	1 min.	*Luningning Alcantara, Maria Josefina Santos /or assigned Revenue Collector*
2. Pay the required Fees & Charges	Inform the client of the amount to be paid. Process / Accept Payment	Based on the Approved revenue code of the Mun. of Calumpit	2 mins.	
3. Received Official Receipt	Issue Official Receipt	NONE	1 min.	

ISSUANCE OF TAX CLEARANCE

Issuance of Tax Clearance is the formal process of certifying that all local taxes have been fully paid by an individual or business. Both the processing and payment of the required fees are conducted at the Municipal Treasurer's Office (MTO). This document is necessary for various legal and business transactions, including permits and transfers.

Office or Division	MUNICIPAL TREASURER'S OFFICE
Classification:	ISSUANCE OF TAX CLEARANCE
Type of Transaction:	Tax Clearance shall be valid for one year from the date of issuance. The transaction involves the issuance of a Tax Clearance for real property, which certifies that all real property taxes on the land or property have been fully paid. This document is usually required for property transfers, sales, or registration. It ensures that the property has no outstanding tax obligations with the local government.
Who may avail:	Any individual or entity who owns real property and needs to prove that real property taxes have been fully paid may avail of a Tax Clearance. This includes property owners who are selling, transferring, or registering land or buildings.

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Proof of Ownership (Title or Tax Declaration)		
Tax Declaration		Assessor's Office
Cedula and Latest Official Receipt (OR)		Treasurer'sOffice
Valid IDs		
Additional Requirements:		
If Representative: Special Power of Attorney (SPA),		Notary Public
	Cedula	Treasurer'sOffice
	Photocopy of Owner's Valid ID	
	Photocopy of Representative's Valid ID	
	Tax Declaration	Assessor's Office
If Heirs:	Extra-Judicial Settlement of Estate	Notary Public
	Valid IDs	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Reply to pertinent questions	Interview the customer/client	NONE	2 mins.	*Domingo Regalado Jr., Eunice Pangan, Myra Pagdanganan or Assigned Clerk*
2. Pay the required Fees	Inform the client of the amount to be paid	Based on the Approved Revenue code of Mun. of Calumpit	2 mins.	*Luningning Alcantara, Maria Josefina Santos /or assigned Revenue Collector*
3. Received Official Receipt/ and Tax Clearance	Issue of Official Receipt/ and Tax Clearance	None	3 mins.	*Domingo Regalado Jr., Eunice Pangan, Myra Pagdanganan or Assigned Clerk*