

3. Issuance of Official Receipt for Real Property Tax (RPT) and Tax Clearance Certificate

This annual “ad valorem” tax that must be paid by property owners or administrators at the rate of one percent (1%) of the assessed value of real property (lands, buildings, machinery and other improvements affixed or attached to real property) located in this Province of Davao del Norte.

Presentation of tax clearance upon payment of RPT is required by the Register of Deeds of the Province as evidence of payment of the said tax before registering any deed and also the Provincial Assessor before canceling an old tax declaration and issuing a new one.

Office or Division:	PROVINCIAL TREASURER'S OFFICE			
Classification:	Simple			
Type of Transaction:	G2G, G2C, G2B			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Official Receipt/s of latest payment or latest Tax Clearance		Office where previous payment is made		
2. Tax Bill notice from Municipal Treasury Office		Municipal Treasurer's Office where the property is located		
3. Notice of Assessment (NOA)		Provincial Assessor's Office (PASSO)		
4. Real Property Tax Order of Payment (RPTOP) for previous revisions - for delinquent properties		Provincial Assessor's Office (PASSO)		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Clients should present to the PTO-Revenue Division, 2 of any of the required documents:	1.Receives or reviews or examines the documents presented.	1% (.01) of <u>the current Assessed Value</u> for Basic and SEF	(Under Normal circumstances)	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
i. Official Receipt/s of latest payment or latest Tax Clearance, or	1.1 Computes the real property tax based on the assessed value of the property	2% penalty per month for taxes not paid but not exceed up to 72%	1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
ii. Tax Bill notice from Municipal Treasury Office	1.2 Advises client to pay		1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
iii. Notice of Assessment (NOA) iv. Real Property Tax Order of Payment (RPTOP) for previous revisions - for delinquent properties		10% discount for prompt payment and 15% discount for advance prompt payment for the succeeding year paid on or before June 30 of the current year interest rate per annum for unpaid amount of tax from the date prescribed for payment	(Under Normal circumstances) 1 minute 1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
2. Pays to the Local Revenue Collector	Receives payment, checks the Official Receipt issued		1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
3. Receives original copy of Official Receipt and document presented	Releases the original copy of Official Receipt and documents presented		1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
4. Requests for Tax Clearance (property paid in PTO only)	Processes Tax Clearance Advises client to pay	₱100/ certification	1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
5. Pays to the Revenue Collector	Receives payment of Tax Clearance		1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
6. Receives copy of Original Receipt and Tax Clearance certification	Issues Tax Clearance Certificate after approval of the Acting Provincial Treasurer		1 minute	<i>Local Revenue Collection Officer Provincial Treasurer's Office</i>
TOTAL:			7 minutes	