



CITY TREASURER'S OFFICE – LICENSE DIVISION BACOLOD CITY

The License Division is an operating arm of the office of the City Treasurer deputized to implement its mandates in Assessing, Billing / Computing and Collecting Local Business Taxes, Fees and Charges within the territorial jurisdiction of Bacolod City. Consigned by virtue of RA 7160, IRR, ART. 237 -239 and its local counterpart, City Ordinance 627, Sec. 16-22, Se. 30 – 87; to collect and receive all monies accruing to their respective jurisdictions whether in the form of collectible taxes and other revenues.

1. ISSUANCE OF AN INDIVIDUAL AND/OR CORPORATE COMMUNITY TAX CERTIFICATE (Cedula)

Individuals who are 18 years old and above and are residents of Bacolod City; Corporations as mandated by R.A. 7160 can avail the service.

Office or Division:	City Treasurer's Office - License Division			
Classification:	✓ Simple <input type="checkbox"/> Complex <input type="checkbox"/> Highly Technical			
Type of Transaction:	✓ G2C – Government to Citizen ✓ G2B – Government to Business Entity ✓ G2G – Government to Government			
Who may avail:	All Filipino Citizens			
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
<i>Individual</i> – Accomplished Personal Data Sheet <i>Corporate</i> – Accomplished Corporate Data Sheet			City Treasurer's Office - License Division City Treasurer's Office - License Division	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure and fill out the Personal Data Sheet and present it to the assigned personnel	1. Accepts the documents, evaluates and process for the issuance of CTC	None	3 minutes	Client/Applicant
2. Pay the corresponding tax due and receive the CTC	2. Accepts, counts the money given for payment and release the CTC	Individual: ₱1.00 for every ₱1,000.00 of gross income	5 minutes	Betty Jane Ramirez Clerk II

		Minimum tax of ₱5.00 Corporate: ₱2.00 for every ₱5,000.00 of gross income & assessed value of real property Minimum tax of ₱500.00 Research Fee of ₱50.00		
	TOTAL	Depends on gross income (please see above)	8 minutes	

2. PROCESSING OF BUSINESS CLOSURE

Handling the processing of Business Closure is one of the core functions of the office in pursuant to Art. 241 (IRR) of LGC 1991 and its local counterpart, the City Ordinance 565S12, sec. 22.01-03. This means, any Enterprises that have closed or ceased to exist, or whose ownership has changed, must file an application for Retirement of business with the CTO. This is necessary to update the city government's records and to avoid accumulation of tax payments and penalties.

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Who may avail:	Any single proprietor or corporation who ceases to operate a business	
CHECKLIST REQUIREMENTS		WHERE TO SECURE
1. Application for Business Retirement (4 copies) 2. Barangay Certification regarding Cessation of Business (Original Copy) 3. Affidavit of Closure from the Owner/Manager (Original Copy) 4. Secretary's Certificate (Board Resolution) FOR CORPORATION ONLY	1. City Treasurer's Office - License Division 2. Barangay where the Business is located 3. Notarized and duly signed by the owner/authorized person	

5. Surrender the original copy of latest Mayor's Permit . If LOST , please provide Affidavit of Loss			4. Notarized and duly signed by the owner/authorized person 5. City Treasurer's Office - License Division	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure and fill out the business closure application form and its required attached documents listed in the said form	None	None	-	Client/Applicant
2. Submit filled out application form and attached requirements.	2. An inspector shall go to the address of the business on record to verify if it is really no longer operating	None	2 days	Jan Michael Petierre Ticket Checker John Alexander Porras Ticket Checker
3. Billing verification	3. For verification of accounts (Dormant or on E-Bis)	None	3 minutes	Bernadeth Calimpong Ticket Checker Betty Jane Ramirez Clerk II
4. Submit to any Assessment Section personnel	4. For examination/computation of taxes, fees and charges imposed thereon under existing local tax ordinance (C.O. 565 & C.O. 627)	25% surcharge from the taxes, fees, and charges corresponding to the last year of operation of the taxpayer, regardless of the	1 day	Mary Margaret Perartilla LTOO II Sheila Memoria LTOO II Nenita Soriano LTOO II Chito Paulo Monge LTOO II

		difference between the tax due for the current year and the year prior to the termination of business		Myrle Valerie Mercurio LTOO II Krisitne Grace Osorio LTOA
5. Submit documents for evaluation	5. Evaluate and approve/disapprove application	None	1 day	Jose Ernie Carpintero LTOO IV Stela Rose Rayos LO IV
6. If approved, pay the Certification Fee	6. Receive payment and issue official receipt	₱50.00	5 minutes	Nancy Velez LTOA Vivian Singapor Ticket Checker Oliver Alindog LTOA Relyne Maderazo LTOA
7. Submit approved application with the attached Official Receipt	7. Issuance of Certification signed by the authorized officer	None	5 minutes	Gilda Flor Colinco LTOO II Maricel Ferrer LTOO I Tiffany Julia Garcia LTOO I
TOTAL			4 days and 13 minutes	

3. PAYMENT OF TRANSFER TAX

Issued to the buyer/seller who paid for transactions involving transfer of ownership of real property. The tax should be paid within 60 days from the date of execution of the

deed as regards sale, barter, donation or any mode of transferring ownership or from the date of the decedent's death, in case of transfer by succession.

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Who may avail:	Any individual who sells/buys real property			
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
1. Copy of Real Property Tax Declaration			1. City Assessor's Office	
2. Original/Photocopy of Title			2. Client/Applicant	
3. Deed of sale, donation, barter, or any mode of transferring ownership of title of Real Property			3. Client/Applicant	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. For the computation of Transfer Tax, present the required documents to the assigned personnel for assessment.	1. Accepts and checks the document for assessment	None	1 day	Mary Margaret Perartilla LTOO II Sheila Memoria LTOO II Nenita Soriano LTOO II Chito Paulo Monge LTOO II Myrle Valerie Mercurio LTOO II Kristine Grace Osorio LTOA

2. Pay the required taxes to the assigned collector at the counter	2. Accepts payment and issues official receipt	50% of 1% on the sale, donation, barter, or any mode of transferring ownership of title of real property based on the total consideration involved in the sale of the property or of the fair market value and/or zonal value of the property in case the monetary consideration involved in the transfer is not substantial, whichever is higher	5 minutes	Nancy Velez LTOA Vivian Singapor Ticket Checker Oliver Alindog LTOA Relynne Maderazo LTOA Don Gobuyan LTOA Jny Tilos LTOA Loremil Banhao Ticket Checker
TOTAL			1 day and 5 minutes	

4. ASSESSMENT OF BUSINESS TAX

Business permits must be renewed every year and penalties are imposed on business establishments if they failed to renew within the prescribed period. It may be paid annually or quarterly. The following procedures in accessing frontline services to wit:

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Who may avail:	Owners of business establishments in Bacolod City		
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">CHECKLIST REQUIREMENTS</td> <td style="width: 50%; text-align: center;">WHERE TO SECURE</td> </tr> </table>		CHECKLIST REQUIREMENTS	WHERE TO SECURE
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1. Application Form		1. City Mayor's Office – Permits & Licensing Office		
2. Income Tax Return (3 years)		2. Bureau of Internal Revenue (BIR)		
3. Audited Financial Statement		3. Bookkeepers/Accounting firms		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit encoded application form to any available billing counter	1. Verify account	None	3 minutes	Bernadeth Calimpong Ticket Checker Mochi Alma Yanson LTOA
2. Present application and requirements for assessment of business tax	2. Accepts the documents and assess the local business tax and regulatory fees	None	1 day	Mary Margaret Perartilla LTOO II Sheila Memoria LTOO II Nenita Soriano LTOO II Chito Paulo Monge LTOO II Myrle Valerie Mercurio LTOO II Kristine Grace Osorio LTOA
3. Pay the assessed amount in full or installment basis (quarterly)	3. Receive payment and issue official receipt	Imposition of tax on business undertaking at the rates prescribed in the City Ordinance 565 & 627	5 minutes	Nancy Velez LTOA Vivian Singapor Ticket Checker Oliver Alindog LTOA

				Relynne Maderazo LTOA Don Gobuyan LTOA Jny Tilos LTOA Loremil Banhao Ticket Checker
TOTAL			1 day and 8 minutes	

5. SEALING OF WEIGHTS AND MEASURES

RIMSS is a field office of the License Division located at G/F, Old City Hall Building, a 15 minutes ride from the Bacolod Government Center (BGC) of which one of its Core Functions is to uphold and protect consumers welfare thru Inspection, Calibration and Sealing of Fees of Weights and Measures utilized in trade and commerce within the major markets and satellite market in the City. It is in this context that before using the instrument for weights and measures, it should be sealed and licensed in pursuant to C.O. 565, S12, Art. 19; Sec. 59 – 64; RA 7394, Chapter II, Art.61 – 65. The following procedures in accessing frontline services to wit:

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Who may avail:	Owners of weighing and measuring instruments			
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
1. For new application , bring the instrument 2. For renewal , bring the instrument and the copy of the previous official receipt			1. Client 2. Client	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the instrument for new/old applicants or present the	1. Determine the specification of the instrument and sealing of the instrument	None	10 – 15 minutes	Hinebeth Filoteo LTOO II

copy of the latest official receipt				
2. Pay the Required Fee	2. Receive payment and issue sticker	Depends on the Classification / Specification of the Instrument	1 day	Hinebeth Filteo LTOO II
TOTAL		Depends on the Classification / Specification of the Instrument	1 day and 15 minutes	

6. ASSESSMENT OF TRISIKAD / TRICYCLE/JEEPNEY/COMMON CARRIER

Public utility vehicles (PUV) are required to pay the regulatory fees. Business permits must be renewed every year and penalties are imposed on PUVs if they failed to renew within the prescribed period. It may be paid annually or quarterly pursuant to C.O. 565, S12, Art. 18; Sec. 57 – 58; Art.164. The following procedures in accessing frontline services to wit:

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Type of Transaction:	<input checked="" type="checkbox"/> G2C – Government to Citizen <input type="checkbox"/> G2B – Government to Business Entity <input type="checkbox"/> G2G – Government to Government
Who may avail:	Owners of trisikads, tricycles, jeepneys, and common carriers in the City of Bacolod

CHECKLIST REQUIREMENTS	WHERE TO SECURE
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Application Form with attached Franchise Receipt	Client
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit encoded application to any available billing counter	1. Verify account	None	3 minutes	Bernadeth Calimpong Ticket Checker Mochi Alma Yanson LTOA
2. Present application and requirements	2. For assessment of	None	3 minutes	Mary Margaret Perartilla LTOO II

	fees and charges			<p>Sheila Memoria LTOO II</p> <p>Nenita Soriano LTOO II</p> <p>Chito Paulo Monge LTOO II</p> <p>Myrle Valerie Mercurio LTOO II</p> <p>Kristine Grace Osorio LTOA</p>
3. Pay the required amount	3. Receive payment and issue official receipt	<ul style="list-style-type: none"> • <i>Trisikad</i> ₱170.00/unit (₱50.00/additional unit) • <i>Tricycle</i> ₱455.00/unit (₱100.00/additional unit) • <i>Jeepney</i> ₱995.00/unit (₱200.00/additional unit) 	5 minutes	<p>Nancy Velez LTOA</p> <p>Vivian Singapor Ticket Checker</p> <p>Oliver Alindog LTOA</p> <p>Relynn Maderazo LTOA</p> <p>Don Gobuyan LTOA</p> <p>Jny Tilos LTOA</p> <p>Lozemil Banhao Ticket Checker</p>
4. Present official receipt of paid fees, franchise, OR & CR of the PUV	4. Issuance of sticker	None	1 day	<p>John Alexander Porras Ticket Checker</p> <p>Wendy Estores Ticket Checker</p>

TOTAL		1 day and 11 minutes	
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7. ISSUANCE OF PROFESSIONAL / OCCUPATIONAL TAX RETURN

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Type of Transaction:		<input checked="" type="checkbox"/> G2C – Government to Citizen <input type="checkbox"/> G2B – Government to Business Entity <input type="checkbox"/> G2G – Government to Government		
Who may avail:		All licensed professional		
CHECKLIST REQUIREMENTS			WHERE TO SECURE	
PRC License or previous PTR number			Client	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present PRC License or previous PTR/OTR number	1. Validate last payment	None	1 day	Yvan Docil LTOA Gilda Flor Colinco LTOO II
2. Pay the required amount	2. Receive payment and issue official receipt	<i>Professional Tax</i> ₱300.00 <i>Occupational Tax</i> ₱75.00 <i>(Payment without penalty is until January 31 only)</i>	1 day	Nancy Velez LTOA Vivian Singapor Ticket Checker Oliver Alindog LTOA Relynne Maderazo LTOA Don Gobuyan LTOA Jny Tilos LTOA Loremil Banhao Ticket Checker
TOTAL		₱ 375.00	2 days	