

ONE-STOP SHOP REGISTRATION

KITCHARAO is one of the most business-friendly Municipalities in the country. Among others, measures have been adopted to speed-up the processing of business-related documents.

INFORMATION ABOUT THE SERVICE

ONE-STOP Business Registration is a service that seeks to facilitate the registration of businesses by providing central access to government agencies involved in the registration process.

There are 2 modes of one-stop business registration in Kitcharao, each complementing the other:

Annual One-Stop Business Registration

All Local Government Units and government agencies involved in the processing of business licenses or permits form a one-stop processing center from January 2 to 20, every year. This period corresponds to the time for renewal of permits. Business licenses are secured within 1 hour.

The center is located at the main lobby of Municipal Hall.

KITCHARAO INVESTMENT BOARD One-Stop Shop

Primarily mandated with administering the Municipal Investment Incentives Code, the KIB also serves as a one-stop business-processing center for new enterprises whole-year round.

Businessmen are given advice on requirements that they have to comply with and fees to be paid. The KIB, likewise, facilitates the applications. It has staff dedicated to submitting, facilitating and following-up requirements with various government agencies. The facilitation function is **offered for free**; and covers any registration requirement from processing business permits and securing connections with public utility companies to land conversion applications and securing a Presidential Proclamation for economic zones.

The KIB's facilitation function part of the non-fiscal incentives it provides to "big" investors. However, as part of its efforts to convey the message that "we will make things happen for you," it does not make any distinction between small and large enterprises, or investments that are entitled to tax incentives and those that are not.

☑ SERVICE REQUIREMENT(S)

- For the KIB One-Stop Shop Service - KIB Investment Servicing Form
- For the Annual One-Stop Business Registration Service - please secure all the requirements needed for applying for/ renewing a business permit.

☑ STEPS AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
<i>Annual One-Stop Registration</i>		
<p>1. Business Permit Procedures</p> <p>Please follow the steps for securing/renewing a business permit/license.</p>	<p>30 minutes or 3 hours depending on whether an applicant still has to secure clearances from various offices</p>	<p>MTO Staff</p>
<i>KIB One-Stop Shop</i>		
<p>1. Client Interview and Assessment</p> <p>Inform the KIB about your specific request(s). Also accomplish and sign KIB Form .</p> <p>The Investment Servicing Officer will provide you with information on documentary requirements and fees.</p>	<p>30 minutes</p>	<p>MTO STAFF</p>
<p>2. Facilitation</p> <p>KIB staff compiles client documents and secures approval of other government agencies. Other documentary requirements will be referred back to you.</p>	<p>Depends on the time it takes other government agencies to process documents</p>	
<p>3. Release of Documents</p> <p>KIB staff calls the client about the status of the request and, subsequently, releases approved documents.</p>		

APPLYING/RENEWING A BUSINESS PERMIT

ALL ENTERPRISES are required to secure a Business License and Mayor's Permit, and pay business taxes before the start of commercial operations.

The license must be renewed from January 1 to 20, every year. Penalties are imposed after this period.

Business taxes for new enterprises are based on capitalization. Those for succeeding years are computed as a percentage of gross receipts/sales. Payments may be made annually, semi-annually or quarterly. Taxes are due on the first 20 days of each quarter.

It takes a maximum of 2 days to process **new** applications. This already includes the requisite inspections and clearances from various offices and government agencies.

Renewal of licenses may take 30 minutes or 2 hours depending on the results of verification made by a Local Revenue Collection Officer. Verification determines whether an applicant still has to secure clearances from various offices (building, zoning, fire and/or sanitary). Processing of licenses for these applicants will take approximately 2 hours. Otherwise, only 30 minutes are required to secure a license.

MTO REQUIREMENT(S)

- Business License Application/Assessment Form
- Community Tax Certificate
- Barangay Clearance

Additional Requirements for New Applications:

- Securities and Exchange Commission Articles of Incorporation (for corporations)
- Department of Trade and Industry Business Name Registration (for sole proprietorships)
- Cooperative Development Authority Registration (for cooperatives)

Additional Requirements for Renewals:

- Prior Year Print-out or Mayor's Permit
- Social Security System receipt of last remittance

TAXES AND FEES

- See attached Business License Application Assessment Form
- Real Property Tax

☑ STEPS TO AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
<p>1. Secure and Fill-up Assessment Form</p> <p>Fill up and submit Application/ Assessment Form, along with all requirements.</p>	<p>5 minutes</p>	<p>FORTUNATA Y. OCAÑA Revenue Collection Clerk II</p> <p>UPI C. EDIOMA Revenue Collection Clerk I</p>
<p>2. Assessment and Verification</p> <p>Local Revenue Collection Cleck (RCC) computes taxes, fees and other charges.</p> <p>He/She also crosschecks your name against a computerized database to find out if your firm passed inspections by the following during the previous year:</p> <ul style="list-style-type: none"> • Mun. Planning and Development Office Coordinator (zoning clearance) • Mun. Engineer (building inspection) • Mun. Health Officer (sanitary inspection) • Bureau of Fire Protection (fire clearance) 	<p>30 minutes</p>	<p>FORTUNAT Y. OCAÑA Revenue Collection Clerk II</p> <p>UPI C. EDIOMA Revenue Collection Clerk</p> <p>VIRGINIA A. VOTORILLO Revenue Collecting Clerk</p>
<p>3. Approval of Assessment</p> <p>Municipal Treasurer reviews and approves assessment; and affixes his signature on the printout.</p>	<p>3 minutes</p>	<p>DAMIAN D. GALO Municipal Treasurer</p>
<p>4. Secure Clearances (new applicants or old applicants that did not pass inspection during the previous year)</p> <p>New firms and applicants for</p>	<p>3 hours</p> <p>(Actual inspection is conducted for all new enterprises. However, firms that constructed buildings and have</p>	<p>FIDEL C. BOCBOC Municipal Planning and Development Coordinator - for zoning clearance</p> <p>ENGR. ALEX E. ARENA Mun. Engineer - for building clearance*</p>

<p>renewal that did not pass zoning, building, sanitary and/or fire inspection conducted during the previous year have to secure clearances from the:</p> <ul style="list-style-type: none"> • Mun. Planning and Development office Coordinator • Mun. Engineer • Mun. Health Officer • Bureau of Fire Protection <p>Old applicants only have to secure clearance from the office(s) whose inspection the firm did not pass.</p>	<p>already secured an Occupancy Permit do not have to obtain a Zoning Clearance and are not required to undergo Building Inspection)</p>	<p>DR. MARION REY SODUSTA Mun. Health Officer - for sanitary inspection clearance</p> <p>FELIX MEÑOZA Mun.Fire Marshall - for fire clearance</p>
<p>5. Payment of Business Taxes, Fees and other Charges</p> <p>Proceed to Collectors pay the taxes and fees appearing in the printout. You may choose to pay on an annual, semi-annual or quarterly basis.</p>	<p>5 minutes</p>	<p>FORTUNATA Y. OCAÑA Revenue Collection Clerk II</p> <p>UPI C. EDIOMA Revenue Collection Clerk I</p> <p>VIRGINIA A. VITORILLO Revenue collection Clerk I</p> <p>MYRNA M. CONCON Designate - Revenue Collection Clerk</p>
<p>6. Secure Permits and Registration</p> <p>Proceed to Collectors. You will be given the following:</p> <ul style="list-style-type: none"> • Mayor's Permit • Sanitary Permit • Health Cards (one for each worker) 	<p>5 minutes</p>	<p>MTO STAFF</p>

PAYING REAL PROPERTY TAXES

☑ INFORMATION ABOUT THE SERVICE

OWNERS OF land and buildings have to pay real property taxes annually. Taxes are a percentage of the property's taxable value.

Taxable value is computed by multiplying a land or building's Fair Assessed Value (FAV) to its Assessment Level. Both the FAV and the Assessment Level are based on an ordinance passed by the Sanggunian Council. The Municipal Assessor's Office submits to the Sanggunian a new Schedule of Fair Assessed Values every 3 years.

Real property tax payments are made at the Land Tax Division of the MTO. Taxpayers may choose to pay on an annual or quarterly basis. Discounts are given to those who pay in advance.

☑ REQUIREMENT(S)

- Copy of latest Real Property Tax Declaration
- Photocopy of latest Real Property Tax payment/Official Receipt

☑ TAXES AND FEES

- Based on the computation on the Fair Assessed Value

☑ DISCOUNTS

- 10% discount on current payment - Jan. to March
- 20% discount for advance payment

☑ STEPS TO AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
<p>1. Computation of Real Property Tax</p> <p>Present the requirements at the Computer Area. A tax bill or Real Property Tax Order of Payment (RPTOP) is, then, printed.</p>	<p>15 minutes per tax declaration</p>	<p>FORTUNATA Y. OCAÑA RCC II</p> <p>UPI C. EDIOMA RCC I</p> <p>VIRGINIA A. VITORILLO RCC I</p> <p>MYRNA M. CONCON RCC Designate</p> <p>TEODURA M. ANUNCIADO RCC Designate</p>

<p>2. Verification</p> <p>A Revenue Collection Clerk verifies correctness of the RPTOP which will, subsequently be released to you.</p>	<p>5 minutes per tax declaration</p>	<p>FORTUNATA Y. OCAÑA RCC II</p> <p>UPI C. EDIOMA RCC I</p> <p>VIRGINIA A. VITORILLO RCC I</p> <p>MYRNA M. CONCON RCC Designate</p> <p>TEODURA M. ANUNCIADO RCC Designate</p>
<p>3. Payment</p> <p>Present the tax bill to an assigned collector at the payment counter; and pay the taxes due.</p>	<p>15 minutes per receipt</p>	<p>FORTUNATA Y. OCAÑA RCC II</p> <p>UPI C. EDIOMA RCC I</p> <p>VIRGINIA A. VITORILLO RCC I</p> <p>MYRNA M. CONCON RCC Designate</p> <p>TEODURA M. ANUNCIADO RCC Designate</p>

PAYING TRANSFER TAXES

INFORMATION ABOUT THE SERVICE

TRANSFER TAXES are 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.

Payments are made at the Land Tax Division of the MTO.

☑ REQUIREMENT (S):

- Copy of Real Property Tax Declaration
- Deed of Sale, Donation, Exchange, judicial/Extra Judicial Settlement, Affidavit of Consolidation, or any applicable document proving transfer of property ownership

☑ STEPSTO AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	PLEASE APPROACH
<p>1. Computation of Transfer Tax</p> <p>Present the required documents to the assigned personnel who, then, assess the tax due.</p>	<p>15 minutes</p>	<p>FORTUNATA Y. OCAÑA RCC II</p> <p>UPI C. EDIOMA RCC I</p> <p>VIRGINIA A. VITORILLO RCC I</p> <p>MYRNA M. CONCON RCC Designate</p>
<p>2. Payment</p> <p>The Transfer Tax Bill is released to the taxpayer who pays the required taxes to the assigned collector at the counter. An Official Receipt is issued.</p>	<p>20 minutes</p>	<p>FORTUNATA Y. OCAÑA RCC II</p> <p>UPI C. EDIOMA RCC I</p> <p>VIRGINIA A. VITORILLO RCC I</p> <p>MYRNA M. CONCON RCC Designate</p>

SECURING CERTIFICATE OF REAL PROPERTY TAX PAYMENTS

☑ INFORMATION ABOUT THE SERVICE

A CERTIFICATE of Real Property Tax Payments is required, in certain transactions (e.g. securing a Building Permit), to prove that taxes on real property have been paid and updated. This may be secured from the Land Tax Division of the MTO.

☑ REQUIREMENT(S):

- Copy of Latest Real Property Tax Declaration
- Community Tax Certificate
- Certification Fee Payment - Official Receipt
- If the purpose of the requested certification is for transfer of property ownership, the following are further required:
 - Document supporting the transfer of ownership, duly notarized
 - Transfer Tax Payment - Official Receipt

☑ STEPS TO AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
1. Payment for Certification Pay certification fee at Land Tax Division Counter	5 minutes	FORTUNATA Y. OCAÑA RCC II UPI C. EDIOMA RCC I VIRGINIA A. VITORILLO RCC I MYRNA M. CONCON RCC Designate
2. Printing of Certificate <ul style="list-style-type: none"> • Present the requirements at the Computer Area and inform the assigned personnel as to the purpose of the requested certificate. • The certificate is then printed. 	5 minutes	UPI C. EDIOMA RCC I VIRGINIA A. VITORILLO RCC I

<p>3. Verification of Certificate</p> <p>The printed certificate, along with the Individual Property Card, is forwarded to the assigned personnel. A check is made on completeness of real property tax payments and the accuracy of data printed on the certificate.</p>	<p>20 minutes</p>	<p>FORTUNATA Y. OCAÑA RCC II</p> <p>UPI C. EDIOMA RCC I</p> <p>VIRGINIA A. VITORILLO RCC I</p> <p>MYRNA M. CONCON RCC Designate</p>
<p>4. Approval and Issuance</p> <p>The Chief of the Land Tax Division initials the certificate and forwards the same to the Municipal Treasurer for his signature. It is then released to the client.</p>	<p>2 minutes</p>	<p>FORTUNATA Y. OCAÑA RCC II</p> <p>DAMIAN D. GALO Municipal Treasurer</p> <p>ISABELITA A. MENDOZA Asst. Mun. Treasurer</p>

CASH DIVISION COLLECTIONS

☑ STEPS TO AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
CASH DIVISION		
<p>All transactions involving remittances of Daily Collection Receipts of revenue, grants and aids for General Fund, SEF and Trust Fund</p> <p>1. Submit 4 copies of DISCAFF</p> <p>3. Issuance of Official Receipt:</p> <ul style="list-style-type: none"> • AF # 51 • BIR FORM # 00016 • AF # 56 • Large Cattle <p>3 Secure a file copy</p> <p>4. Get Official Receipts (Revenue, Grants and Aids)</p>	<p>5 Minutes</p> <p>3 minutes</p> <p>2 MINUTES</p> <p>1 HOUR</p>	<p>ISABELITA A. MENDOZA Asst. Mun. Treasurer</p> <p>FORTUNATA Y. OCAÑA RCC II</p> <p>UPI C. EDIOMA RCC I</p> <p>VIRGINIA A. VITORILLO RCC I</p> <p>SAMUEL C. CALUBAG RCC Designate</p> <p>MYRNA M. CONCON RCC DESIGNATE</p> <p>FORTUNATA Y. OCAÑA RCC II</p> <p>ISABELITA A. MENDOZA Asst. Mun. Treas.</p> <p>UPI C. EDIOMA RCC I</p>

DISBURSEMENT		
<p>All transactions involving Check Disbursements and Cash Disbursements (payrolls, vouchers, etc.) for all funds</p> <p>For Check Disbursements</p> <p>1. Inquire from Cash Personnel if check is ready for release.</p>	3 MINUTES	<p>ISABELITA A. MENDOZA AMT</p> <p>ELSA C. CLARO Admin. Aide VI</p>
<p>2. The Cashier verifies check in the Cash Book</p>	3 MINUTES	<p>ELSA C. CLARO Admin. Aide VI</p> <p>MYRNA M. CONCON Admin. Aide III</p> <p>ISABELITA A. MENDOZA Assistant Mun. Treasurer</p>
<p>3. Present a valid Identification Card and receive the check.</p>	3 MINUTES	<p>ELSA C. CLARO Admin. Aide VI</p> <p>MYRNA M. CONCON Admin. Aide III</p> <p>ISABELITA A. MENDOZA Assistant Mun. Treasurer</p>
<p>For Cash Disbursement</p> <p>1. Verify if payroll or vouchers is ready for payment.</p>	3 MINUTES	<p>ELSA C. CLARO Admin. Aide VI</p>
<p>2. Present a valid Identification Card and receive the payment.</p>	5 MINUTES	<p>ELSA C. CLARO Admin. Aide VI</p>

RENEWAL OF LEASE CONTRACT

INFORMATION ABOUT THE SERVICE

All registered stallholders are required to renew their contract of Lease annually stating thereat the guidelines and conditions of their occupancy at the KITHCARAO Public Market.

REQUIREMENT(S):

- Updated Market Rental
- Xerox copies of Mayor's Permit
- Xerox copy of updated Payment of business License
- Xerox copy of Community Tax
- Notarial Fee

STEPS TO AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
<p>1. Submission of Requirements</p> <p>Submit requirements to the Records Section for the preparation of the Contract of Lease after their 1st Quarter Payment of business License of every year.</p>	5 minutes	<p>ANECITA G. SACOTE METER READER II</p> <p>MARION M. TINAMBACAN RRC I</p>
<p>2. Contract Signing</p> <p>The Contract will be signed by the Market Supervisor and will be submitted to the Municipal Treasurer counter signed by the City Mayor.</p>	(A Week)	<p>MUNICIPAL TREASURER MUNICIPAL MAYOR</p>
<p>3. Issuance of Contract</p> <p>The Contract will be notarized and will be released by the Records Section.</p>		

CALIBRATION OF WEIGHING SCALE

☑ INFORMATION ABOUT THE SERVICE

All business establishments is required to have their weighs and measures tested and calibrated to protect and ensure consumers that all the goods and commodities they buy are exact in weighs/measures and in good conditions.

☑ STEPS TO AVAIL THE SERVICE

STEPS	MINIMUM TIME CONSUME	RESPONSIBLE PERSON
1. Testing of Weighing Scale Present weighing scale for testing.	5 to 10 minutes	MTO STAFF
2. Payment of Fees After precise testing, weighing scale will be sealed and corresponding amount shall be paid to the market Collector for the issuance of Official Receipt.	3 to 5 minutes	FORTUNATA Y. OCAÑA RCC II UPI C. EDIOMA RCC I