

CITY TREASURER'S OFFICE

OFFICE DIVISION:	CITY TREASURER'S OFFICE	
SERVICE DESCRIPTION		
Service Provided:	PAYMENT OF TRANSFER TAX	
Simple, Complex, or Highly Technical	Simple	
Internal or External	External	
Who may avail of Service	Any person, natural or juridical, or estate, who will transfer real property ownership to another.	
CITIZEN'S CHARTER		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Legal Instrument (Original Copy of Deed of Absolute Sale / Donation, Extra-Judicial Settlement / Conveyance etc.)		From taxpayer
Tax Declaration of Property (Certified True Copy)		City Assessor's Office
Tax Clearance Certificate (Original Copy)		City Treasurer's Office Real Property Tax Section
Property Title in name of Transferor (Certified True Copy)		Registry of Deeds

Certificate Authorizing Registration (CAR)	Bureau of Internal Revenue
Supporting Documents (Affidavits / Special Power of Attorney, Valid IDs)	Owner or client

Client Steps (List of Transactions to Get Service)	Fees To Be Paid	Maximum Processing Time	Person Responsible
1. After securing all the requirements of Transfer Tax proceed to the Transfer Tax Section of the City Treasurer's Office for the computation of tax due and for checking and approval of Transfer Tax Billing Statement.	None	3 Hours	CTO Staff of the Transfer Tax Section
2. Proceed to the Cashier's Counter and present TOP for payment and issuance of Official Receipt.	Amount of consideration in the Deed of Conveyance or zonal value whichever is higher at the rate of 60% of 1%.	15 minutes (if not peak hours)	Revenue Collection Clerk

<p>3. Return to the Transfer Tax Section, and present Official Receipt for the Validation of Transfer Tax Payment. Submit photocopies of the requirements to the assigned Transfer Tax Personnel after validation.</p>	<p>Varies (for photocopies)</p>	<p>1 working day</p>	<p>1. CTO Staff of the Transfer Tax Section; 2. Validator; and 3. Signatory</p>
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NOTE:

- Applications with complete documentary requirements filed between 8:00am to 10:00am may be released within the day. Otherwise, processing time may vary.
- Processing time also takes into consideration the nature of the transaction involved (such as extrajudicial settlement of estates), as well as number of transfers. 10 or more transfers, may take more than 2 days.