



	2. Issue claim stub specified the releasing date			Receiving Clerk
3. Return to the Releasing counter and present the claim stub	3. Release tax clearance with the security seal		1 day	Releasing clerk Tax Clearance Section
Total				
<p>*Note: Submit the previous tax clearance - 1 day New application or no attached previous tax clearance – 3 days 10 or more tax clearance application- 5 days</p>				

ASSESSMENT AND BILLING OF REAL PROPERTY TAX

Performing proper computation and billing of Real Property Taxes prior to its actual payment

Office or Division:	Real Estate Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Real Property Owners/Developers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Tax Declaration		City Assessor		
2. Real Property Tax (RPT) official receipts (Latest)		Taxpayers Payment Lounge		
3. Title		Register of Deeds		
4. Real Property Tax Credit application form		Real Estate Division		
5. Real Property Tax Credit: Request Letter, original Official Receipts, Tax Declaration (Latest) and S.P.A with government issued ID (if not the declared owner)		Taxpayer/Requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Current Real Property Tax (RPT) payment 1. Present latest official receipt, tax declaration or title 1.1 Receive printed RPT bill 1.2 Proceed to Taxpayer's Payment Lounge for payment	1. Verify the RPT payment 1.2 Assess and bill the Real property tax due 1.1 Issue printed RPT bill	As stated in the RPT Bill	10 minutes	Assessment Officer Real Property Assessment Lounge
Total			10 minutes	
Real Property Tax Delinquent (Not included in the Real Properties for	1. Verify the RPT payment		20 minutes	Assessment Officer



<p>Auction) 1.Proceed to the 2nd Floor Real Estate Division 1.1 Present latest official receipt/tax declaration, Statement/ Notice of Delinquency and other requirements *For staggered payment, Proceed to Delinquency Section for instalment payment undertaking 1.2Receive the RPT Bill and pay the required amount</p>	<p>1.2Assess and bill the Real property tax due or as indicated in the agreement 1.3Countersign the printed RPT Bill by the supervisor 1.4 Accept the RPT bill and Payment 1.5Issue RPT official receipts</p>	<p>As stated in the RPT Bill</p>	<p>20 minutes</p>	<p>Supervisor Delinquency Section Collector Delinquency Section</p>
Total			40 minutes	
<p>Real Property Tax Delinquent (included in the list of properties to be auctioned in the next public auction) 1.Present the Statement/ Notice of Delinquency, Final Notice of Delinquency or Warrant of Levy 1.2Receive the RPT Bill and pay the required amount</p>	<p>1.Verify the notice presented and check for RPT arrears including the publication cost 1.2Assess and bill the RPT due 1.3Countersign the printed RPT bill 1.4 Accept the RPT bill and Payment 1.5Issue RPT official receipts</p>	<p>As stated in the RPT Bill</p>	<p>10 minutes 10 minutes</p>	<p>Assessment Officer Supervisor Delinquency Section Collector Delinquency Section</p>
Total			20 minutes	
<p>Real Property Tax Delinquent (included in the list of properties that were already auctioned and within the Redemption Period) 1.Present the Notice of Delinquency, Final Notice of Delinquency or warrant of levy (if any) 1.2Receive the RPT Bill and pay the required amount</p>	<p>1.Verify if the property is within the redemption period and check for RPT arrears, cost of publication and corresponding interest on bid price (if any) 1.2Assess and bill the RPT due 1.3Countersign the printed RPT bill 1.4 Accept the RPT bill and Payment 1.5Issue RPT official receipts</p>	<p>As stated in the RPT Bill</p>	<p>10 minutes 20 minutes</p>	<p>Assessment Officer Supervisor Delinquency Section Collector Delinquency Section</p>



	Total		30 minutes	
Real Property Tax Credit (Double payment, erroneous payment, idle land tax, value reversion, property reclassification) 1. Prepare request letter for claim of tax credit specifying the detailed information and submit photocopy of documentary requirements (official receipts, copy of tax declaration, title and SPA with valid government ID, if not declared owner) 1.1 Proceed to 3 rd floor, Records Section, Administrative Division to submit the documentary requirements 1.2 Wait for the processing of the submitted documents	1. Accept the request letter and submitted documentary requirements 1.1 Forward to Real Estate Division the submitted documentary requirements 1.2 Evaluate the real estate tax payment and the submitted documentary requirements *if prescriptive period on tax credit has set in, Inform the taxpayer that the request has been denied pursuant to Chapter 9 Sec. 229 of Quezon City Revenue Code as amended		5 minutes	Receiving Clerk Records Section
			5 minutes	Receiving Clerk Real Estate Division
			7 days	Clerk Real Estate Division
2. Receive a letter or phone call informing the credited tax claim or not	2. Prepare the Tax Credit Application of payment form specifying the detailed tax credit claim information 2.1 Recommending Approval of the assessment form 2.2 Approval of the tax credit claim 2.3 Encode the credited tax claim on the Real Property Tax Module			Clerk Real Estate Division
				Chief Real Estate Division
				City Treasurer
				Assessment Clerk Real Estate Division
	Total		7 days and 10 minutes	
<ul style="list-style-type: none"> Processing period of Real Property Tax Credit depends on the nature of claim or case of transaction provided 				