



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 1.1Receive printed RPT bill 1.2Proceed to Taxpayer's Payment Lounge for payment	1.Verify the RPT payment 1.2Assess 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 Auction) 1.Proceed to the 2 nd 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 installment payment undertaking 1.2Receive the RPT Bill and pay the required amount	1.Verify the RPT payment 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 1.5 Issue RPT official receipts	As stated in the RPT Bill	20 minutes 20 minutes	Assessment Officer Supervisor Delinquency Section Collector Delinquency Section
Total			40 minutes	
Real Property Tax Delinquent (included in the list of properties to be auctioned in the next public auction) 1.Present the	1.Verify the notice presented and check for RPT arrears including the publication cost 1.2Assess and bill	As stated	10 minutes	Assessment Officer



Statement/ Notice of Delinquency, Final Notice of Delinquency or Warrant of Levy 1.2 Receive the RPT Bill and pay the required amount	the RPT due 1.3 Countersign the printed RPT bill 1.4 Accept the RPT bill and payment 1.5 Issue RPT official receipts	in the RPT Bill	10 minutes	Supervisor Delinquency Section Collector Delinquency Section
Total			20 minutes	
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) 1.2 Receive the RPT Bill and pay the required amount	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) 1.2 Assess and bill the RPT due 1.3 Countersign the printed RPT bill 1.4 Accept the RPT bill and Payment 1.5 Issue RPT official receipts	As stated in the RPT Bill	10 minutes 20 minutes	Assessment Officer Supervisor Delinquency Section Collector Delinquency Section
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 20 minutes 7 working days upon receipt	Receiving Clerk Records Section Receiving Clerk Real Estate Division 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 25 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 				

COLLECTION OF BUSINESS TAX (WALK-IN)

Business tax payments are collected and validated through issuance of Computerized Official Receipts

Office or Division:	Cash Division – Payment Lounge Section			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Business Owners/Operators			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Computerized Business Tax Bill (duly approved/signed by City Treasurer or his deputized signatory).		Business Assessment Lounge		
2. Cash/Manager, Cashier and/or Personal/Company Check.		Business Owner		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to Taxpayer's Payment Lounge. 1.1 Present the approved Computerized Business Tax Bill at the assigned Counter flashed on the queuing screen and pay the required amount. 1.2 Receive the computerized Business tax official receipts.	1. Accept the approved computerized Business Tax Bill and payment. 1.1 Verify the existence of assessment and encode the amount tendered *for check payment, encode the amount, bank name, check number and date. 1.2 Validate payment and issue computerized	As stated in the Business Tax Bill	One tax bill takes 10 minutes to process and it constantly increases depending on the bulk of the tax bills presented by the business owner/authorized representative of the owner	Local Revenue Collection Officer and Taxpayers In the Payment Lounge