

## 1. PAYMENT OF REAL PROPERTY TAX / SOCIALIZED HOUSING TAX

OWNERS of LAND and BUILDING have to pay real property tax on an annual or quarterly basis. Taxes are based on percentage of the property's assessed value which is computed by multiplying a land or building's Fair Market Value (FMV) to its Assessment Level. Both the FMV and the Assessment Level are based on an ordinance passed by the Sanggunian/City Council and every 3 years the City Assessor's Office submits to the Sanggunian/City Council a new Schedule of Fair Market Values. Taxpayers shall pay their Real Property Taxes at the Real Property Division of the City Treasury Department, and can avail of discounts if paid in advance.

OWNERS of LAND whose properties assessed value is more than One Hundred Fifty Thousand (₱ 150,000.00) have to pay Socialized Housing Tax on an annual or quarterly basis at the Real Property Division of the City Treasury Department.

<b>Office or Division:</b>	City Treasury Department – Real Property Division			
<b>Classification:</b>	Simple Transaction			
<b>Type of Transaction:</b>	Government to citizen			
<b>Who may avail:</b>	Real Property Owners of San Juan City			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
a.) Latest copy of Real Property Tax Payment/ Socialized Housing Tax Payment (if applicable) / Official Receipt		City Treasury Department – Real Property Division		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.) Secure Transaction Ticket and wait for queue number to be called.	Guard-on-duty issues Transaction Ticket.	None	30 seconds	Guard-on-Duty
2.) Proceed to designated window flashed on the screen and present the latest Official Receipt for the computation of tax.	Collecting Officer verifies submitted document/s.	None	2 ½ minutes	Collecting Officer
	Collecting Officer computes tax due.	None	3 minutes	Collecting Officer
3.) Pay the Real Property Tax including Socialized Housing Tax (if applicable), interests and penalties, if any, to assigned collector and accept Official Receipt.	Collecting Officer receives payment.	Computed Tax Due	2 ½ minutes	Collecting Officer
	Collecting Officer issues Official Receipt.	None	1 minute	Collecting Officer
-End of Transaction-				