



16. Payment of Real Property Tax (RPT) and Socialized Housing Tax (SHT) (Walk-in and Online)

Tax of one percent (1%) on the assessed value of real properties, such as land, building, machinery and other improvement, located in the Province of Bataan, except those within the City of Balanga and those which are by law specifically exempted. For Special Education Fund (SEF) tax, there is hereby imposed an additional levy on real property for the Special Education Fund (SEF) an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. Furthermore, a Socialized Housing Tax is hereby imposed at the rate of 0.5% of the assessed value of all lands in urban areas in excess of Fifty Thousand Pesos (Php 50,000.00)

Office or Division:	Office of the Provincial Treasurer/ Revenue Operations Division-Real Property Tax Section/ Collection Division
Classification:	Simple
Type of Transaction:	G2C- Government to Citizen/ G2B-Government to Business
Who may avail:	Real Property Owners in Bataan

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Current Year Real Property Tax Order of Payment (RPTOP) (1 original) and/or Latest Accountable Form 56 (Official Receipt -OR) (1 original or photocopy) if any, and/or Issued Notices/Warrant of Levy (1 original or photocopy)	Provincial Assessor's Office Real Property Owner Real Property Owner

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RESPONSIBLE
1. Submits RPTOP and/or Original or Photocopy of the latest O.R (if available) and/or Original or Photocopy of issued Notices/Warrant of Levy to Counter 6 and waits to be called	1. Receives the Original or Photocopy of RPTOP and/or Original or Photocopy of the latest OR (if available) and/or Original or Photocopy of issued Notices/Warrant of Levy, logs in the logbook and attaches RPT routing slip *If the Official Receipt/s is/are (a) for last year full payment, (b) original copy, (c) PTO issued receipt, and (4) without Erasure, skip the step 2 & 3 and proceeds to step 4	None	2 minutes	<i>Bookbinder II</i> Revenue Operations Division-Other Taxes and Fees Section
2. None	2. Verifies the RPT Payments	None	5 minutes per property	<i>Revenue Collection Clerk III</i> Revenue Operations Division-Revenue Generation Planning Section



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RESPONSIBLE
3. None	<p>3. Verifies if with or without issued warrant of levy and public auction sale.</p> <p>*If without Warrant of Levy/ Public Auction Sale Status, proceeds to Step 4</p> <p>* If with Warrant of Levy, proceed to cancellation of Warrant of Levy.</p> <p>* If with Public Auction Sale Status, returns the submitted requirement and informs the taxpayer to:</p> <p>(a) secure a certificate of redemption or</p> <p>(b) submits the necessary documents to Provincial Legal Office to secure a notice of approval to pay</p>	None	5 minutes per property	<p><i>Revenue Collection Clerk III</i> Revenue Operations Division-Revenue Generation Planning Section</p>
4. Receives the returned documents, proceeds to Provincial Assessor, submits again the documents in Counter 6 and waits to be called	<p>4. Prepares the statement of account.</p> <p>* If the last payment is for:</p> <p>(a) previous year or the property is delinquent for a less than three (3) calendar years and</p> <p>(b) without Warrant of Levy/Public Auction Sale Status = prepares the statement of account. (3 minutes per property)</p> <p>* If the property is:</p> <p>(a) delinquent for a more than three (3) calendar years and</p> <p>(b) without Warrant of Levy/Public Auction Sale Status.</p> <p>Requests the taxpayer to proceeds in the Provincial Assessor's Office to write down the assessed values of the delinquent years in case of RPTOP or reverify the Assessed Values using the Office file or PATAS and prints the corresponding tax declaration/s if needed in case of taxpayer submitted an issued Notices/Warrant of Levy.</p>	None	10 minutes per property	<p><i>Local Revenue Collection Officer I</i> Revenue Operations Division-Real Property Tax Section</p>



5. None	5. Reviews the Realty Tax Statement of Account	None	2 minutes per property	Local Treasury Operation Officer IV Revenue Operations Division-Real Property Tax Section
6. Receives the Statement of Account at Counter 6, fills out the fill-up form seen in the Statement Of Account and proceed to step 7 * Fills out the fill-up form and receives the photocopy of Statement of Account if non-payment	6. Issues the Statement of Account to taxpayer for payment and ask the taxpayer to fills out the fill up form for record purposes. * If non-payment photocopies the statement and issues to taxpayer	None	1 minute	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
7. Gets number to counter 6, waits to be called, proceeds to Collection Division and submits the Statement of Account together with the RPTOP and/or latest OR (if available) to counter 2 to 4	7. Calls the number, receives the statement of accounts together with its' attachments and prepares the official receipt (Accountable Form 56)	None	3 minutes per property	Revenue Collection Clerk III Collection Division
8. Pays the corresponding tax	8. Issues the official receipt (AF 56)	2% of the Assessed Value plus/less the applicable penalty/discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of payment and tax delinquency for SHT (if any)	1 minute	Revenue Collection Clerk III Collection Division
TOTAL:		* 2% of the Assessed Value plus/less the applicable penalty/discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of payment and tax delinquency for SHT (if any) *It should be noted that the additional 0.5% tax is based on the assessed value of all lands in urban areas whose assessed value is greater than Fifty Thousand Pesos (PHP 50,000) (except Agricultural properties).	29 minutes	



Classification:	Simple			
Type of Transac-	Government to Citizen & Government to Business			
Who may avail:	Real Property Owners in Bataan			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Real Property Tax Order of Payment (RPTOP) (1 scan copy) and/or Tax Declaration (TD) (1 scan copy) and/or Latest Accountable Form 56 (Official Receipt -OR), (1 scan copy) if any, and/or Issued Notices/Warrant of Levy (1 scan copy)		Provincial Assessor's Office Provincial Assessor's Office/Municipal Assessor's Office Real Property Owner Real Property Owner		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RESPONSIBLE
Through Online Payment 1. Sends the RPTOP/ latest OR/ TD/ Notices/ Warrant of Levy to pto@bataan.gov.ph	1. Acknowledges and prints the received RPTOP/latest OR/TD/ Notices/Warrant of Levy	None	1 minute	<i>Local Treasury Operation Officer I</i> Revenue Operations Division-Real Property Tax Section
2. None	2. Records the real property details and attaches RPT routing slip	None	2 minutes	<i>Bookbinder II</i> Revenue Operations Division-Other Taxes and Fees Section
3. None	2. Verifies the RPT Payments	None	5 minutes per property	<i>Revenue Collection Clerk III</i> Revenue Operations Division-Revenue Generation Planning Section
4. Secures certificate of cancellation of warrant of levy/ redemption/ repurchase	3. Verifies if with or without issued warrant of levy and public auction sale. *If without Warrant of Levy/ Public Auction Sale Status, proceeds to Step 5 * If with Warrant of Levy, proceed to cancellation of Warrant of Levy. * If with Public Auction Sale Status, returns the submitted requirement and informs the taxpayer to: (a) secure a certificate of redemption or (b) submits the necessary documents to Provincial Legal Office to secure a notice of approval to pay	None	5 minutes per property	<i>Revenue Collection Clerk III</i> Revenue Operations Division-Revenue Generation Planning Section



5. None	5. Requests the needed assessed value in the Provincial Assessor's Office and prepares the statement of account. Prints the corresponding tax declaration/s using the PATAS if needed.	None	10 minutes per property	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
6. None	6. Checks the Realty Tax Statement of Account	None	2 minutes per property	Local Treasury Operation Officer IV Revenue Operations Division-Real Property Tax Section
7. None	7. Sends the scanned statement of account to the requesting taxpayer along with the instructions on how to Pay Online thru Gcash, Maya, Landbank Linkbiz Portal and Bank Deposit and the ways of sending the official receipt	None	2 minutes	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
8. Pays the real property tax due and sends the copy of deposit slip/ payment confirmation to pto@bataan.gov.ph	8. Acknowledges and prints the deposit slip/payment confirmation for the issuance of Official Receipt	2% of the Assessed Value plus/less the applicable penalty/discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of payment and tax delinquency for SHT (if any)	1 minute	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
9. None	9. Prepares the official receipt (Accountable Form 56).	None	3 minutes per property	Revenue Collection Clerk III Collection Division
10. None	10. Sends the scanned Official Receipt to the taxpayer	None	5 minutes	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
11. None	11. Prepares Acknowledgement Letter	None	7 minutes per property	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section



12. None	12. Checks the Acknowledgement Letter	None	2 minutes per property	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
13. None	13. Informs the taxpayer if they wish to send their original Official Receipt via snail mail or via LBC and forwards the prepared acknowledgement letter with envelope to the Administrative Division for mailing	For registered mail: None For LBC: PHP 155	2 minutes	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
14. None	14. Receives the registry receipt from Administrative Division, scans together with the acknowledgement letter and sends to taxpayer	None	3 minutes	Local Revenue Collection Officer I Revenue Operations Division-Real Property Tax Section
TOTAL:		<p>* 2% of the Assessed Value plus/less the applicable penalty/ discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of payment and tax delinquency for SHT (if any)</p> <p>*It should be noted that the additional 0.5% tax is based on the assessed value of all lands in urban areas whose assessed value is greater than Fifty Thousand Pesos (Php50,000.00) (except Agricultural properties).</p> <p>* P155 for LBC</p>	50 minutes	

Payment of Real Property Tax is covered by Bataan Revenue Code of 2023, Article C.2.