

General Information

Field	Rate	Instructions
LGU Name:		Fill-up the name of LGU
Address:		Fill-up the address of LGU
Classification:		Fill-up the LGU classification
Population:		Population will be automatically generated by the system based on the latest NSO official census
Disposition Proceed % (Based on the 1991 Local Government Code)		
Province		The tax appearing in the statement represents the 35% basic and 50% SEF net share of the province from the total real property tax collected or remitted by municipalities .The 50% SEF will go to the Provincial School Board
Basic	35%	
SEF	50%	
Municipalities		The tax appearing in the statement represents the 40% basic and 50% SEF net share of the municipality from the total real property tax collected or remitted by the province. The 50% SEF will go to the Municipal School Board.
Basic	40%	
SEF	50%	
Barangay		The 25% of the basic tax collected will accrue to the Barangay where the real property was located.
Basic	25%	
Special Levy on Idle Lands	100%	Special levy on idle lands and land benefited by public works projects will 100% accrue to the LGU where the project is located
Special Levy on Land		
Benefited by Public Works Projects	100%	

Disposition of Proceed % prior to the 1991 Local Government Code will be supplied by the LGU.

A separate record of RPT collections will also be maintained in sheet 1_RPT.

Cumulative Total will be forwarded in sheet 7_QRPT_1, Table B.

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separate record of remittance from municipality shall be maintained and will be forwarded in 7_QRPT_1, Table C

Rate of Levy	The Rate of Levy used as basis of RPT collections will vary from one LGU to another based on the latest approved tax rate being implemented.
Amusement Tax	Amount of income to be reflected is net of municipal share
Tax on Gravel and Sand and Other Quarry Products	Amount of income to be reflected is net of municipal share

For detail instructions on the preparation of the records/reports and flow chart please refer to the SRE Manual