

# ANNUAL RPT COMPLIANCE CHECKLIST

## FOR PHILIPPINE PROPERTY OWNER

PREPARED BY: R. ALLEN JR / U-PROPERTYPH

### Property Identification & Records

- ☐ **Tax Declaration:** Verify the latest Tax Declaration (TD) number and accuracy of property details (location, area, improvements).
- ☐ **Owner's Details:** Confirm the registered owner's name, address, and contact information match official records.
- ☐ **PIN/ARP Number:** Locate and record the correct Property Index Number (PIN) or Assessment Roll Number (ARP).
- ☐ **Previous Payments:** Gather records of previous year's RPT payments (Official Receipts or bank transaction records).

### Assessment Review

- ☐ **Fair Market Value (FMV):** Review the FMV stated in the latest Tax Declaration. Note any significant changes.
- ☐ **Assessed Value (AV):** Check the AV, which is a percentage of the FMV. Understand the assessment level applicable to your property.
- ☐ **Classification:** Ensure the property classification (residential, commercial, industrial, agricultural) is accurate. Misclassification can lead to incorrect tax calculations.
- ☐ **Improvements:** Verify that all improvements on the property (buildings, structures) are properly assessed and reflected in the TD.

### Tax Computation Check

- ☐ **RPT Rate:** Identify the correct RPT rate applicable in your city or municipality. This rate is usually a percentage of the Assessed Value.
- ☐ **SEF Rate:** Determine the Special Education Fund (SEF) rate. This is an additional tax also based on the Assessed Value.
- ☐ **Compute RPT:** Calculate the Real Property Tax:
- ☐ **Compute SEF:** Calculate the Special Education Fund Tax:
- ☐ **Total Amount Due:** Calculate the total RPT due:

## Payment Planning

- ☐ **Payment Options:** Identify acceptable payment methods in your LGU (Local Government Unit): cash, check, online transfer.
- ☐ **Payment Schedule:** Note the deadlines for quarterly or annual payments to avail of discounts, if any.
- ☐ **Funds Availability:** Ensure sufficient funds are available to cover the RPT and SEF obligations.
- ☐ **Discount Eligibility:** Check if you qualify for any discounts (e.g., senior citizen, early payment).

## Payment Execution

- ☐ **Prepare Payment:** Prepare the payment in the correct amount, using the acceptable payment method.
- ☐ **Visit LGU/Authorized Bank:** Proceed to the LGU's Treasury Office or an authorized bank to make the payment.
- ☐ **Obtain Official Receipt:** Secure an Official Receipt (OR) as proof of payment. Verify the details on the OR.
- ☐ **Online Payment Confirmation:** If paying online, save a copy of the transaction confirmation and the e-Official Receipt.

## Documentation & Record-Keeping

- ☐ **File Tax Declaration:** Keep a copy of the latest Tax Declaration.
- ☐ **File Official Receipts:** Securely store all Official Receipts (ORs) or payment confirmations.
- ☐ **Digital Backups:** Create digital copies of all important documents for safekeeping.
- ☐ **Organize Records:** Maintain an organized filing system (physical and digital) for easy retrieval.

## Portfolio-Level Check (For Multiple Properties)

- ☐ **Property Inventory:** Create a master list of all properties owned, including their PINs/ARPs and locations.
- ☐ **Consolidated Schedule:** Develop a consolidated RPT payment schedule for all properties.
- ☐ **Centralized Record-Keeping:** Establish a centralized system for managing RPT records for all properties.
- ☐ **Delegated Responsibility:** If applicable, assign responsibility for RPT compliance to a specific individual or team.

## Pre-Transaction Readiness (If Applicable)

- ☐ **RPT Clearance:** Secure an RPT Clearance from the LGU if selling or transferring the property.
- ☐ **Updated Tax Declaration:** Ensure the Tax Declaration is updated with the latest information.
- ☐ **Proof of Payment:** Gather all Official Receipts to prove RPT payments are up-to-date.
- ☐ **Coordinate with Buyer/Transferee:** Communicate RPT status and requirements to the buyer or transferee.

## Final Reminder

**Annual Real Property Tax (RPT) compliance is crucial for all property owners and landlords in the Philippines.** Timely and accurate payment avoids penalties, ensures clear property titles, and supports local government programs. Use this checklist as a guide to stay on top of your RPT obligations and maintain good standing with your LGU.