



Republic of the Philippines  
**DEPARTMENT OF FINANCE**

**DOF-LOCAL FINANCE CIRCULAR NO. 3-94**

May 16, 1994

- TO** : All Regional Directors for Local Government Finance; District Treasurers of Metropolitan Manila Area; Provincial/City/Municipal Treasurers; and Others Concerned.
- SUBJECT** : Prescribing the Formation of the "Warrant of Levy" and "Notice of Levy" to be Used in the Proper Implementation of Section 258 of R.A. 7160, otherwise known as the Local Government Code of 1991, as Implemented under Article 349 of its Implementing Rules and Regulations (IRR).

Article 349 of the Implementing Rules and Regulations (IRR) implementing Section 258 of the Code, provides as follows:

“Art. 249. Levy and Real Property. — After the expiration of the time required to pay the basic real property tax or any other tax levied under this Rule, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. Levy on real property shall be made in the manner herein set forth:

- “(a) The provincial or city treasurer, or municipal treasurer of a municipality within MMA when issuing a warrant of levy shall prepare the duly authenticated certificate showing the name of the delinquent property owner or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon.
- “(b) The warrant shall be mailed to or served upon the delinquent real property owner or person having legal interest therein. In case he is out or can not be located, to the occupant or administrator of the subject property.
- “(c) Written notice of levy with the attached warrant shall be mailed to or served upon the assessor and the Registrar of Deeds of the province, city or municipality within MMA where the property is located.”
- “(d) The assessor and Registrar of Deeds shall annotate the levy on the tax declaration and the certificate of title, respectively.
- “(e) Levying officer shall submit a written report on the levy to the sanggunian concerned within ten (10) days after receipt of the warrant by the property owner or person having legal interest in the property.”

For purposes of complying with the foregoing provisions of the IRR, the attached formats for the "Warrant of Levy" and the "Notice of Levy", herein marked as Annexes "A" and "B", respectively, are hereby prescribed for use of all local treasury offices. Local treasurers, however, may continue to use their own respective formats if they find no need to adopt the herein prescribed forms.

The District Treasurers of Metropolitan Manila and all Provincial Treasurers are hereby directed to disseminate the contents of this Circular to all Municipal Treasurers within their respective jurisdictions for their information and guidance.

By authority of the Secretary:

(SGD.) **JUANITA D. AMATONG**  
Undersecretary

Republic of the Philippines  
Province/City/Municipality of \_\_\_\_\_  
OFFICE OF THE PROVINCIAL/CITY/MUNICIPAL TREASURER

**WARRANT OF LEVY**  
(PURSUANT TO SECTION 258 OF R.A. 7160)

Mr./Ms. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sir/Madam :

On the basis of the records of this Office, the undersigned hereby certifies that the following described real property/properties is/are delinquent in the payment of real property taxes for the year/s and in the amount(s) indicated, hereunder:

Declared Owner: \_\_\_\_\_  
TD No./ARP No.: \_\_\_\_\_ PIN \_\_\_\_\_  
Kind of Property : \_\_\_\_\_  
(Land/Building/Machinery/Improvement)

Location: \_\_\_\_\_  
(No./St. Name) (Bgy.) (Mun./Dist.) (Mun./City/Prov.)  
OCT/TCT No.: \_\_\_\_\_ Lot No. \_\_\_\_\_ Block No. \_\_\_\_\_ Survey No. \_\_\_\_\_

Classification	Area (sq m./ha.)	Market Value	Assessment Level	Assessed Value
_____	_____	P _____	_____	P _____
_____	_____	P _____	_____	P _____
_____	_____	P _____	_____	P _____
_____	_____	P _____	_____	P _____
TOTAL	_____	P _____	_____	P _____

Taxes Due:		Add: Interest Due:	TOTALS
Basic Tax	P _____	P _____	P _____
SEF Tax	_____	P _____	P _____
TOTALS	P _____	P _____	P _____

WHEREFORE, this Warrant of Levy is hereby issued on the property/properties described above pursuant to Section 258 of the Local Government Code of 1991 (R.A. 7160) for the total amount of the tax delinquency of P \_\_\_\_\_, covering the tax years/periods from \_\_\_\_\_ to \_\_\_\_\_, for all intents and purposes therein provided.

Issued this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ at the Province/City/Municipality of \_\_\_\_\_, Philippines.

\_\_\_\_\_  
Provincial/City/Municipal Treasurer

ACKNOWLEDGEMENT:

Date Received \_\_\_\_\_  
Signature \_\_\_\_\_  
Print Name \_\_\_\_\_  
Property Owner/Administrator  
or Representative

NOTICE OF LEVY

The Registrar of Deeds/  
Provincial/City/Municipal Assessor

\_\_\_\_\_  
Sir/Madam:

Please take notice that a Warrant of Levy, copy hereto attached, has been issued pursuant to the provisions of Section 258 of the Local Government Code of 1991 (R.A. 7160) and served upon Mr./Ms. \_\_\_\_\_ of \_\_\_\_\_, Owner/Administrator/Mortgager/Lessee of the real property/ies described as follows:

TD No. \_\_\_\_\_

ARD \_\_\_\_\_

PIN \_\_\_\_\_

Kind of Property \_\_\_\_\_

Location \_\_\_\_\_

OCT/TCT No. \_\_\_\_\_

Kindly annotate said levy on the Certificate of Title/Tax Declaration including related assessment records such as FAAS and PRF covering the subject property/ies.

Very truly yours,

\_\_\_\_\_  
Provincial/City/Municipal Treasurer