

Republic of the Philippines
Province of Oriental Mindoro
CITY OF CALAPAN

CITY TREASURY DEPARTMENT

January 1, 2016

**NOTICE OF DELINQUENCY IN THE PAYMENT OF
REAL PROPERTY TAX IN THE CITY OF CALAPAN**

Notice is hereby served that pursuant to the provision of Section 254 of the Local Government Code of 1991 (R.A. 7160) the Real Property Taxes due for calendar year 2016 and previous years become delinquent with respect to the following:

1. The first installment thereof became delinquent as of April 1, 2016.
2. The second installment on July 1, 2016.
3. The third installment on October 1, 2016.
4. The fourth after December 31, 2016.

Upon the Real Property Tax or installment thereof becoming delinquent, the undersigned is charged to enforce collection of delinquent taxes (2015 and previous years) and for this purpose empowered to resort to any of the following remedies to satisfy taxes, penalties and costs:

1. Warrant of Levy on Real Property and Warrant of Distraint on personal property;
2. Sell the entire delinquent property at public auction at the expiration of the year for which the tax is due;
3. File civil suit with the proper court.

However, if at any time before any of the above stated remedies is instituted, payment of the delinquent tax and the corresponding penalty hereunder provided is made, it shall free the owner of real property from liability of his/her property to such auction.

Interest of Unpaid Real Property Tax: Failure to pay the real property tax, both BASIC and Special Educational Fund Tax, without interest of the quarterly installment thereof, shall subject the taxpayer to the payment of interest of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. (Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

Cost of Sale: As soon as the Notice of Auction sale has been published, the taxpayer is liable to pay the amount sufficient to defray the cost of collection including the expenses of advertisement and sale.

Interest Payable: If the delinquent property is sold at public auction, additional 2% interest per month on the bid price shall be paid by the owner before he can redeem the property sold.

Publication of Notice of Sale: It is informed that the Notice of sale shall be published in a newspaper of general circulation in the province once in a week for two (2) weeks by posting of Notice in the City Hall and publicly accessible and conspicuous place, in the property where the barangay is located.

Delinquent Taxpayers are therefore requested to pay their delinquent tax within 30 days from receipt of Notice of Delinquency to forestall the inclusion of their property in the list of delinquent properties to be sold at public auction.


MANUEL M. ILAGAN, JR.
City Treasurer