



Republic of the Philippines
PROVINCE OF MISAMIS ORIENTAL
OFFICE OF THE PROVINCIAL TREASURER

Republic of the Philippines
 Bureau of Local Government Finance
 In Replying pls. cite
 RECORDS 2016-000677



Date: 1-22-16

Received by:

**NOTICE OF DELINQUENCY IN THE PAYMENT OF
 REAL PROPERTY TAX IN THE PROVINCE OF MISAMIS ORIENTAL**

Notice is hereby served pursuant to the provision of the Section 114 of Ordinance No. 733-2005, otherwise known as the Revenue Code of Misamis Oriental that unpaid real property tax due for calendar year 2015, has become delinquent with respect to the following:

1. The first installment thereof became delinquent as of 1 April 2015;
2. The second, on 1 July 2015;
3. The third, on 1 October 2015;
4. The fourth, after 31 December 2015.

Under the said Ordinance, particularly Section 115, upon the real property tax or installment thereof becoming delinquent, the undersigned is charged to enforce collection of delinquent taxes and empowered to resort to any or all of the following remedies;

1. Sell the entire delinquent real property at public auction at the expiration of the year for which the tax is due and as consequence of such sale, full title to the property will remain with the purchaser subject only to the right of redemption within one year from the date of sale;
2. Seizure of personal property of the taxpayer and sale thereof at public auction to satisfy taxes and penalties due and cost of seizure;
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 or installment thereof and the corresponding penalty of the two percent (2%) per month but not exceeding thirty six (36) months on the unpaid amount is made, it shall free the taxpayer on his property from liability to such action.

DELINQUENT TAXPAYERS are therefore requested to pay their delinquent tax or installment thereof as soon as possible to forestall the application to the above stated remedies for the collection of same.


ENGR. MARILYN P. LEGASPI
 ICO – Provincial Treasurer

Copy furnished:

The Honorable Secretary of Finance, Manila
 The Executive Director, BLGF Manila