

Republic of the Philippines
PROVINCE OF BENGUET
La Trinidad
OFFICE OF THE PROVINCIAL TREASURER

Republic of the Philippines
Bureau of Local Government Finance
In Replying pls. cite



Date: 3/28/16 Received by: [Signature]

**NOTICE OF PAYMENT OF REAL PROPERTY TAX
For Calendar Year 2016**

Pursuant to Section 233, 235, 250 and 255 of Republic Act 7160, otherwise known as the Local Government Code of 1991, notice is hereby given that payment of the one percent (1%) Basic Tax on real property and the additional one percent (1%) for the Special Education Fund (SEF) for the Calendar Year 2016 shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments, as follows:

- First installment..... on or before March 31, 2016
- Second installment on or before June 30, 2016
- Third installment on or before September 30, 2016
- Fourth installment on or before December 31, 2016

Both the basic tax and the additional SEF tax must be collected simultaneously. Payments of real property tax shall first be applied to prior year's delinquencies, interests and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

If the basic real property and additional SEF taxes are paid in full before January 1, the taxpayer shall be entitled to a discount of Ten Percent (10%) and if paid in full from January 1 to March 31 of the current year, the taxpayer shall be entitled to a discount of eight percent (8%).

Failure to pay the real property taxes for both the Basic and Special Education Fund on or before the dates indicated above, shall subject the taxpayer to the payment of interest at the rate 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. If the taxes due are not paid at the end of the year, this Office shall avail of the civil remedies provided for in the Code to enforce collection thereof.

Payment of said taxes may be made direct to the Office of the Municipal Treasurer where the property is located or to this Office, whichever is deemed convenient to the taxpayer.

[Signature]
IMELDA I. MACANES
Provincial Treasurer

Copy furnished:

- The Executive Director, BLGF, DOF, Manila
- The Regional Director, BLGF-CAR, Baguio City
- The Provincial Governor, Benguet Province
- All Mayors, Benguet Province
- All Municipal Treasurers, Benguet Province
- All Barangay Captains, Benguet Province
- File