

Republic of the Philippines  
Province of Cebu  
Municipality of Carmen



**OFFICE OF THE MUNICIPAL TREASURER**

**NOTICE OF PAYMENT OF REAL PROPERTY TAX  
FOR CALENDAR YEAR 2016**

Republic of the Philippines  
Bureau of Local Government Finance  
In Replying pls. cite  
RECORDS 2016 - 001482

Date: 3/24/16 Received by:

Notice is hereby given that pursuant to the provision of Section 233, 235, 246, 249, 250 and 251 of R.A 7160 otherwise known as the Local Government Code of 1991, payment of the basic tax on real property at the rate of one percent (1%) per annum and an additional tax of one percent (1%) for the Special Education Fund for Calendar Year 2016 shall accrue on the first day of January. Said taxes, however maybe paid in four (4) equal installments without penalty viz:

1 <sup>st</sup> Installment	On or before March 31, 2016
2 <sup>nd</sup> Installment	On or before June 30, 2016
3 <sup>rd</sup> Installment	On or before September 30, 2016
4 <sup>th</sup> Installment	On or before December 31, 2016

The (1%) basic tax and (1%) Additional tax shall be collected simultaneously.

The Real Property owner or administrator shall be entitled to a discount of ten percent (10%);

- a) If the tax due for the whole year is paid on or before March 31, 2016.
- b) In case of payment by quarterly installments and the tax due for the quarter is paid on or before the last day of the last month of the quarter.

However, real property taxes due or applicable to the next ensuing or incoming year is paid on or before December 31, 2016, entitles to twenty percent (20%) discount.

Failure to pay the real property taxes for both basic and special education fund tax on or before the dates indicated above shall subject the taxpayers to a penalty of two percent (2%) for each month of delinquency, until the tax is fully paid. Provided, however, that in no case shall the total interest on the unpaid taxes or portion hereof exceed thirty-six (36) months. If at the end of the calendar year, payment of the taxes has not been affected, the summary remedies to enforce collection will be availed of by this Office.

Accordingly, if the portion of the real property tax due for the first quarter of the tax year is not paid on or before the thirty first (31<sup>st</sup>) day of March of the same year, the interest shall be reckoned from the first (1<sup>st</sup>) day of January at the rate of two (2%) percent for every month of delinquency on the basis of the total amount due for the entire year and not on the amount due for the said first quarter of the year.

Payment of the said taxes shall be done at the Office of the Municipal Treasurer of Carmen, Cebu.

Please be guided accordingly.

**MYRLA B. CAPUNO**  
Municipal Treasurer

Copy furnished:

- 1. The Secretary of Finance, Department of Finance, Manila
- 2. The Regional Director, Bureau of Local Government Finance, Regional Office No. 7 Cebu City
- 3. The Provincial Treasurer and City Treasurer's of Cebu Province
- 4. All Municipal Treasurers of Cebu
- 5. All Barangay Treasurers of Carmen, Cebu