



Republic of the Philippines
 Province of Negros Occidental
CITY OF SIPALAY

OFFICE OF THE CITY TREASURER



DEPARTMENT OF FINANCE
 Republic of the Philippines



02091600F000981

**NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX
 AND 1% SPECIAL EDUCATION FUND TAX
 FOR CALENDAR YEAR 2016**

Notice is hereby given that pursuant to Sections 233, 235, 249, 250, and 255 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the payment of Realty Taxes in this City without penalty for the current year is on or before March 31, 2016. The one percent (1%) Basic Real Property Tax and the additional one percent (1%) Special Educational Fund Tax for Calendar year 2016, may be paid in four (4) equal installments without interest at the option of the taxpayer, as follows:

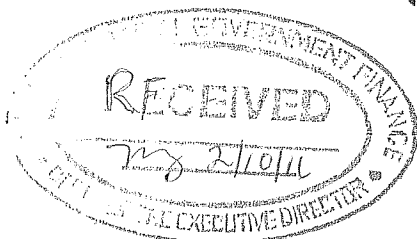
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|-----------------------------|---------------------------------|
| 1 st installment | on or before March 31, 2016 |
| 2 nd installment | on or before June 30, 2016 |
| 3 rd installment | on or before September 30, 2016 |
| 4 th installment | on or before December 31, 2016 |

The one percent (1%) Basic Tax and the additional one percent (1%) Special Educational Fund Tax shall be collected simultaneously. A ten percent (10%) discount on the prescribed period herein set forth.

Failure to pay the said tax on or before the dates indicated above shall subject the taxpayer to an interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, but not to exceed thirty-six (36) months or seventy-two percent (72%). After the end of the year for which the taxes are due and real property taxes are not paid, the administrative remedies provided for in the code to enforce the collection thereof shall be availed of by this Office.

Owners of real property within the jurisdiction of the City of Sipalay or persons having legal interest therein are requested to pay their taxes within the period as prescribed herein.

Sipalay City, Negros Occidental, December 30, 2015.



[Handwritten Signature]
RENATO P. MANILA
 City Treasurer



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

RECORDS 2016-001039



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The Honorable Secretary of Finance, Manila