



Republic of the Philippines
Province of Negros Oriental
CITY OF BAYAWAN

CITY TREASURY OFFICE

*"The TOP AGRI – Tourism
Destination of the Country"*

**NOTICE OF PAYMENT OF 1% BASIC REAL PROPERTY TAX AND 1% SPECIAL
EDUCATION FUND TAX FOR THE YEAR 2017**

NOTICE is hereby given pursuant to section 233, 235, 246, 250 and 255 of the Republic Act No. 7160, otherwise known as the **Local Government Code 1991**, that the **one percent (1%) Basic Real Property Tax and additional one percent (1%) Special Education Fund Tax for the year 2017 shall become due and payable on the first day of January 2017**. These taxes may be paid in four (4) equal installments without penalty at the option of the taxpayer, as follows:

A. Advance Payment:

- a. 1. If paid in full on or before December 31 for the succeeding year's taxes - 20 % Discount

B. Prompt Payment:

- b. 1. If paid in full on or before January 31 of the current year's taxes - 20 % Discount
- b. 2. If paid in full from February 1 up to March 31 of the current year's taxes - 15 % Discount

C. Installment Payment:

- c. 1. If paid by installment basis on or before the end of every quarter of the current year's taxes - 10 % Discount
 - 1st Installment on or before March 31, 2017
 - 2nd Installment on or before June 30, 2017
 - 3rd Installment on or before September 30, 2017
 - 4th Installment on or before December 31, 2017

Failure of the Real Property Owner, administrator or person having legal interest thereon to pay these taxes on or before the scheduled installment date, shall subject the taxpayer to a **penalty at the rate of two percent (2%)** for each month of delinquency, but in no case shall exceed seventy-two (72%) or thirty six (36) months.

After the end of the year for which the taxes are due and the real property taxes are not paid, the remedies provided for by the law to enforce collection thereof will be availed by this office, as follows:

1. Warrant of Levy on Real Property,
2. Sell the entire property at public auction; and
3. File civil suit with the court of competent jurisdiction.

Real Property owners or persons having legal interest therein are requested to pay their taxes at the City or Municipal Treasurer where their properties are located.

Gemma G. Sumalpong
GEMMA G. SUMALPONG
City Treasurer

Copy Furnished:

- The Hon. Secretary of Finance, Manila
- The Executive Director, BLGF, DOF, Manila
- The Regional Director, BLGF, Region VII
- All Provincial/ Municipal, City Treasurers of the Philippines
- The City Auditor, this city
- All Barangay Captains, Bayawan City



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

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