



Republic of the Philippines
Province of Camarines Sur
OFFICE OF THE PROVINCIAL TREASURER
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Republic of the Philippines
Bureau of Local Government Finance
In Replying pls. cite

RECORDS 2017 - 001839

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February 1, 2017

NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE PROVINCE OF CAMARINES SUR

Notice is hereby served that pursuant to the provisions of Sections 254, 255, 256, 258, 260 and 174 of RA 7160, otherwise known as the Local Government Code of 1991, the Real Property Taxes due and payable for the calendar year 2016 and previous years have become delinquent.

The undersigned is mandated to enforce collection of delinquent taxes and for this purpose is empowered to resort to any of the following remedies:

- 1. **By Administrative Action**
 - a. Distraint of Personal Property
 - b. Levy on Real Property
 - c. Sale of Delinquent Real Property or usable portion thereof at Public Auction
- 2. **By Judicial Action**

However, if at any time before any of the above stated remedies is instituted, payment of the delinquent tax and the corresponding penalty hereunder provided is made, it shall free the taxpayer from liability of his property to such action.

Interest on Unpaid Real Property Tax. Failure to pay the Real Property Tax, both Basic and Special Education Fund Tax, within the prescribed quarterly installment shall subject the taxpayer to the payment of interest of two percent (2%) per month on the unpaid amount of fraction thereof until the delinquent tax shall have been fully paid.

Cost of Sale. As soon as the Notice of Auction sale has been published, the taxpayer is liable to pay 10% of the total tax due (penalty included) as the cost of sale.

Interest Payable. If the delinquent real property is sold at Public Auction, an additional 2% interest per month on the purchase price together with the 10% cost of sale shall be paid by the owner or any person who has legal interest therein, before the auctioned property can be redeemed.

Delinquent Taxpayers are therefore requested to pay their delinquent tax within 30 days from receipt of the Notice of Delinquency to forestall the inclusion of their property in the list of delinquent properties to be sold at Public Auction and the institution of such as other legal remedies provided for by law.

BUREAU OF LOCAL GOVERNMENT FINANCE
LOCAL GOVERNMENT UNITS OPERATIONS SERVICE

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MAR 10 2017

BY: [Signature] TIME: 10:50 AM

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3/2/17

OFFICE OF THE EXECUTIVE DIRECTOR

ADRIAN R. ONGOG, MSA, CPA
ICO - Provincial Treasurer