

Republic of the Philippines  
**PROVINCE OF PAMPANGA**  
City of San Fernando

**OFFICE OF THE PROVINCIAL TREASURER**

December 9, 2016

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

Notice is hereby served that pursuant to the provisions of Public Act No. 7160 of the Local Government Code of 1991, specifically Section 233, 235, 250 and 255 which states, the one percent (1%) Basic Real Property tax and the additional one percent (1%) Special Education Fund Tax for the Calendar Year may be paid in four (4) equal installments without interest at the option of the taxpayers, as follows:

- 1<sup>st</sup> Installment ----- on or before March 31 of the Calendar Year
- 2<sup>nd</sup> Installment ----- on or before June 30 of the Calendar Year
- 3<sup>rd</sup> Installment ----- on or before September 30 of the Calendar Year
- 4<sup>th</sup> Installment ----- on or before December 31 of the Calendar Year

The one percent (1%) basic tax and the additional one percent (1%) Special Education Fund Tax shall be collected simultaneously. Ten percent (10%) discount on the total tax due for prompt payments shall be granted to taxpayers who pay within the prescribed period of payment.

Failure to pay the said tax on or before the dates indicated above, shall subject the taxpayers to the payment of interest at the rate of two percent (2%) for each month of delinquency, until the delinquent taxes shall have been fully paid. After the end of the year for which the taxes are due and real property taxes are not paid, the civil remedies provided for in the code to enforce the collection thereof will be availed by this office.

Payment of such taxes may be made in the Office of the Municipal Treasurer of the municipality where the properties are located, or in any office of the Provincial, City or Municipal Treasurer of the Philippines, provided, however, that the concerned office has the complete and updated records of said property.

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**PIA MAGDALENA D. QUIBAL**  
I.C.O. – Provincial Treasurer

Copy Furnished:

- All Provincial / City Treasurers of the Philippines
- All Municipal Treasurer of Pampanga
- The Regional Director, BLGF, Region III CSFP
- The Department of Finance, Metro Manila
- The Provincial Auditor, this Province

