



Republic of the Philippines  
PROVINCE OF ALBAY  
Legazpi City

## Office of the Provincial Treasurer

### NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND 1% SPECIAL EDUCATION TAX FOR CALENDAR YEAR 2019

Notice is hereby given that pursuant to the salient provisions of Article IV of the 1999 Provincial Tax Code of the Province of Albay in relation to Sections 233, 235, 250 and 255 of Republic Act 7160, otherwise known as the Local Government Code of 1991, the one percent (1%) Basic Real Property Tax and the additional 1% Special Education Tax for Calendar Year 2019.

The one percent (1%) Basic Tax and the additional one percent (1%) Special Education Tax shall be collected simultaneously. A ten percent (10%) discount on the total tax due for both Basic and SEF shall be granted to taxpayers who pay within the prescribed period herein set forth.

Failure to pay the said tax on or before the dates indicated above, shall subject the taxpayers to a penalty at the rate of two per centum (2%) for each month of delinquency, but not to exceed 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/ies or persons having legal interest therein are requested to pay their taxes at the Offices of the respective Municipal Treasurers where their property/ies are located.

  
**MAYFLOR ATOS-DEANG**  
Acting Provincial Treasurer

Copy Furnished:

The Executive Director, DOF-BLGF, Manila  
The Regional Director, DOF-BLGF, Reg. Office 5, Legazpi City  
All Provincial/City Treasurers of the Philippines  
The Provincial Governor of Albay  
The Provincial Administrator of Albay  
The Provincial Legal Officer of Albay  
The Provincial Auditor of Albay  
The Provincial Assessor of Albay  
Municipal Treasurers, this Province



## Office of the Provincial Treasurer

### NOTICE OF DELINQUENCY IN THE PAYMENT OF THE REAL PROPERTY TAX

Notice is hereby given that pursuant to the salient provisions of Republic Act 7160 otherwise known as the Local Government Code of 1991 specifically Section 254 thereof as implemented by Article 345 (a) (b) of the IRR therefore, the Real Property Tax (for both Basic and SEF) accruing to the Province of Albay for Calendar Year 2018 has become delinquent as of January 1, 2019.

The Administrative Remedies (Distrainment of Personal Properties, Issuance of the Warrant of Levy and the Conduct of Public Auction) as well as Judicial Action provided under Section 256 of the code may be availed of by this Office to effect the collection thereof. However, if payment of the said tax is made at any time before the availment of the remedies heretofore provided, a Penalty or Surcharge at the rate of two per centum (2%) per month of delinquency but not to exceed seventy-two per centum (72%) shall be collected in addition to the regular tax.

After the expiration of the year for which the tax is due and payable and payment thereon is not effected, the delinquent real property will be sold at Public Auction and the title to the property will be vested to the purchaser, subject, however, to the right of the property owner or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

  
**MAYFLOR ATOS-DEANG**  
Acting Provincial Treasurer

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