

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



RECORDS2019-00668
 Date: 1/30/19 Received by:

**NOTICE OF PAYMENT OF REAL PROPERTY TAX
 FOR THE CALENDAR YEAR 2019**

NOTICE IS HEREBY GIVEN that pursuant to the provisions of Section 233, 235 and 250 of Republic Act 7160, otherwise known as the Local Government Code of 1991, as adopted under the Revised Revenue Code of the Province of Davao del Sur, payment of **Basic Tax on Real Property Tax** at the rate of one percent (1%) per annum and an additional of One Percent (1%) for the **Special Education Fund Tax** for Calendar Year **2019** shall accrue on the First (1st) day of January, said taxes, however, maybe paid in **four (4)** equal installments without penalty, viz.

1 st Installment	-	On or before March 31, 2019
2 nd Installment	-	On or before June 30, 2019
3 rd Installment	-	On or before September 30, 2019
4 th Installment	-	On or before December 31, 2019

The Real Property Owner or Administrator or person having legal interest therein, may avail of a discount as follows:

- a) **Ten Percent (10%) DISCOUNT**- is granted if the Basic and SEF are paid on or before the deadlines as provided in the existing ordinance;
- b) **Fifteen Percent (15%) DISCOUNT** - is granted if the total annual tax obligation (Basic & SEF) for the current Year are paid in full on or before January 20 of the same year;
- c) **Twenty Percent (20%) DISCOUNT** - is granted if the total annual tax obligation (Basic and SEF) for the ensuing year are paid in full on or before October 31 of the current year.

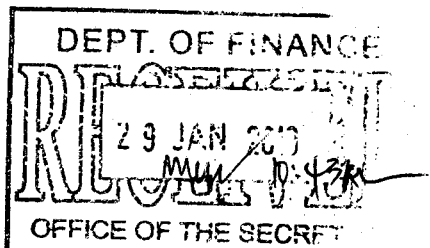
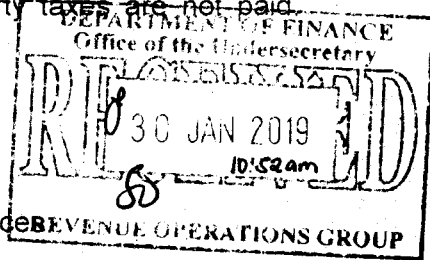
Failure of the Real Property owner, administrator or person having legal interest thereon to pay the Basic Real Property Tax and the Special Education Fund Tax upon the expiration of the periods mentioned above, shall subject the taxpayer to the payment of penalty at the rate of **Two Percent (2%) per month** of delinquency on the unpaid amount until the delinquent tax shall have been fully paid; provided, however, that in no case shall the total penalty on the unpaid tax or portion thereof exceed **thirty-six (36) months** or **seventy-two Percent (72%)**.

Under the Code, if the taxes become due and the real property taxes are not paid, remedies to enforce collection will be availed of as follows:

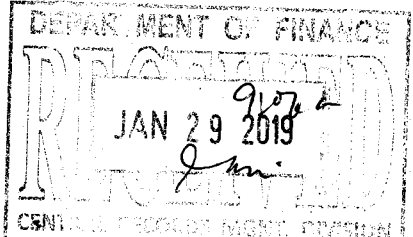
- 1. Levy on Real Property
- 2. Sale of real property through public auction.
- 3. File civil suit with the proper court.

Payment of the said taxes can be made in any of the following offices:

- 1. Office of the Municipal Treasurers, in the municipality where the property is located;
- 2. Office of the Provincial Treasurer, Provincial Capitol, Matti, Digos City, Province of Davao del Sur.



Handwritten signature
FARAH GEMMA V. BIDAN, CPA
 Acting Provincial Treasurer



Copy furnished:
 All Provincial/City Treasurers of the Philippines
 All Municipal Treasurers of Davao del Sur
 The Regional Director, BLGF, Region XI, Davao City