



**REPUBLIC OF THE PHILIPPINES**  
**PROVINCE OF LAGUNA**  
**MUNICIPALITY OF SANTA CRUZ**  
**OFFICE OF THE PROVINCIAL TREASURER**

Republic of the Philippines  
 Bureau of Local Government Finance  
 In Reply, pls. cite  
  
**RECORDS2019-00680**  
 Date: 1/30/19 Received by:

January 7, 2019

**NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY  
 TAX AND ADDITIONAL 1% SPECIAL EDUCATION FUND  
 TAX IN THE PROVINCE OF LAGUNA  
 FOR CALENDAR YEAR 2019**

Notice is hereby given that pursuant to the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, and Sangguniang Panlalawigan Resolution No. 209, series of 2015, Provincial Tax Ordinance No. 1, S. 2015, the basic real property tax which is 1% of the assessed value of real property regularly levied under existing law and an additional 1% (Special Education Fund) tax for Calendar Year 2019 may be paid in four (4) equal installments without penalty, viz;


- |                             |   |                                 |
|-----------------------------|---|---------------------------------|
| 1 <sup>st</sup> Installment | - | on or before March 31, 2019     |
| 2 <sup>nd</sup> Installment | - | on or before June 30, 2019      |
| 3 <sup>rd</sup> Installment | - | on or before September 30, 2019 |
| 4 <sup>th</sup> Installment | - | on or before December 31, 2019  |

The basic tax and the additional tax (SEF) shall be collected simultaneously. In case only a portion of the tax is paid such payment shall be applied to both.

Payment of the said taxes shall be effected in any office of the Provincial/City or Municipal Treasurer of the Philippines where the taxpayers reside or directly to this Office.

If the basic real property tax and the additional tax accruing to the SEF are paid on time or in advance in accordance with the prescribed schedule of payments, the taxpayer shall be granted a tax discount of ten percent (10%) for prompt payment. Provided, however that the above discount shall only be granted to properties without any delinquency as of January 1<sup>st</sup> of the year that the discount is claimed.

Failure to pay the basic real property tax or other tax levied under this Code upon the expiration of the periods as provided in Section 250, or when due, as the case may be shall subject the taxpayers to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid. Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months effective taxable year 1992. 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 of by this Office.

  
**EVELYN A. DE GUZMAN**  
*Provincial Treasurer*

Copy Furnished:

- All Provincial/City Treasurers of the Philippines
- All Municipal Treasurers of Laguna
- The Regional Director, Bureau of Local Gov't Finance,  
 Region IV-A, Calamba City
- The Provincial Auditor, this province