



Republic of the Philippines  
 Province of Negros Occidental  
**City of Escalante**  
*Office of the City Treasurer*

Gomez Street, Escalante City, Negros Occidental Tel. No. (034) 454-0406

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

Notice is hereby given that pursuant to Section 233,235,246,250 and 255, 258 & 260 of Republic Act 7160, otherwise known as the Local Government Code of 1991, the Basic Real property Tax and Special Education Fund Tax for the year 2018, at the rate of one percent (1%) each shall become due and payable on the first day of January. The said taxes, however, maybe paid in full or in four (4) equal installments without interest at the option of the taxpayer, as follows:

- 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

A full payment of the year or of installment basis paid of the quarter may be entitled to the 10% discount. Such incentive shall be granted to any taxpayer who pays on or before deadline for the payment of above period; however, that there is no tax delinquency due on the same property. A 20% discount also is granted, if payment is made in advance for ensuing year.

Failure to pay the Real property Tax for Basic and Special Education Fund, on or before the scheduled installment date, shall subject the taxpayer concerned to an interest of two (2%) of each month of delinquency, provided, however, that in no case, shall the total interest of the unpaid tax or portion thereof exceed thirty six months or seventy two (72%) percent.

Accordingly, if the Real Property tax due for the first quarter of a tax year is not paid on or before the end of March of the same year, the penalty shall be reckoned from the first day of January at the rate of two (2%) percent every month of delinquency on the basis of the total amount due for the entire year and not on the amount due for the said first quarter of the year.

After the end of the year for which the taxes are due and the real property taxes are not paid, the remedies provided for by the law to enforce collection thereof will be availed by this office to satisfy taxes, penalties and costs to wit;

1. Warrant of levy on real property
2. File civil suits with the proper court
3. Sell the delinquent property thereof at public auction at the expiration of the year for which the tax is due.

However, if at any time before any of the above stated remedies is instituted, payment of the delinquent tax and the corresponding penalty is made, it shall be freed the taxpayer from liability for such action.

Real Property owners are requested to pay their taxes at the office of the City Treasurer where the properties are located.

  
**WILFREDO C. RUIZ**  
 City Treasurer

Copy furnished:

- The Honorable Secretary of Finance, Manila
- The Executive Director, Bureau of Local Government Finance
- The Regional Director, BLGF, DOF, Region VI, Iloilo
- All City and Municipal Treasurers



Republic of the Philippines  
Province of Negros Occidental  
**City of Escalante**  
*Office of the City Treasurer*

Gomez Street, Escalante City, Negros Occidental Tel. No. (034) 454-0406



DEPARTMENT OF FINANCE  
Republic of the Philippines



01231900 F006841

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



RECORDS2019-00683

Date: 1/30/19 Received by:

**NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX  
IN THE CITY OF ESCALANTE, NEGROS OCCIDENTAL**

Notice is hereby served that pursuant to the provisions of Sec. 250 and 254, 258 and 260 of the Local Government Code of 1991 ( R.A. 7160). The Real Property Taxes due for the **Calendar Year 2018** and previous years have become delinquent with respect to the following:

1. The first installment thereof become delinquent as of April 1, 2018;
2. The second installment on July 1, 2018;
3. The third installment on October 1, 2018;
4. The fourth installment after December 31, 2018.

Upon the Real Property Tax or installment thereof becoming delinquent, the undersigned is charged to enforce collection of delinquent taxes (2018 and previous years) and for this purpose empowered to resort to any of the following remedies to satisfy collection of taxes, penalties and costs:

1. Distrain on Personal Property
2. Warrant of levy on Real Property
3. File Civil Suits with the proper court
4. Sell the entire delinquent property at public auction at the expiration of the year for which the tax is due.

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 be free the taxpayer from liability of his property for such action.

**Interest on unpaid Real Property Tax:** Failure to pay the real property tax, both Basic and Special Education Fund Tax, without interest of the quarterly thereof, shall subject the taxpayer to the payment of interest of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall had/have been fully paid. (Provided, however, that in no case shall the total interest on the unpaid taxes or portion thereof exceed thirty six (36) months).

**Cost of Sale:** As soon as the Notice of Auction Sale has been published, the taxpayer is liable to pay 10% of the tax due (penalty included) in addition to the penalty.

**Interest Payable:** If the delinquent property is sold at public auction, additional 2% interest per month on the bid prices shall be paid by the owner of the property before he can redeem the property sold.

**Publication of Notice of Sale:** The Notice of Sale shall be published in the newspaper of general circulation in the province once a week for two (2) weeks and by posting the Notice at the main entrance of the Provincial and all city and municipal halls within the province of Negros Occidental and in publicly accessible and conspicuous place in barangay where the property is located.

Delinquent taxpayers are therefore requested to pay their delinquent tax within thirty (30) days from receipt of Notice of delinquency to forestall the inclusion of their property on the list of delinquent properties to be sold at public auction.

This notice is given in connection with the sale of Delinquent Real Properties scheduled anytime of this Year 2018 and other legal remedies.

**WILFREDO C. RUIZ**  
City Treasurer

