

Republic of the Philippines
Province of Negros Occidental
City of La Carlota
Office of the City Treasurer

8002

**NOTICE OF PAYMENT OF THE 2% BASIC REAL PROPERTY TAX
ADDITIONAL 1% SPECIAL EDUCATION FUND (SEF) TAX
IN THE CITY OF LA CARLOTA FOR THE YEAR 2019**

Notice is hereby served pursuant to the provision of Republic Act 7160 (Local Government Code of 1991) specifically Sections 233, 235, 250, 251 and 255 of the code, payment of the Basic Real Property Tax which is two percent (2%) of the assessed value of real property and the additional one percent (1%) for Special Education Fund (SEF) due for the year 2019 in this City maybe made in four (4) equal installments, at the option of the taxpayer, within the period allowed for the payment of real property tax without penalty, as follows:


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 2% Basic Tax and 1% additional tax (SEF) shall be collected simultaneously. A ten percent (10%) discount in the total tax due for both the BASIC and SEF shall be granted to taxpayers who pay within the prescribed installment period. If in any case the quarterly installments are not paid on time as per schedule, a penalty of two (2%) for every month of delay is imposed on the unpaid taxes until the tax is fully paid.

Payment of the said taxes maybe effected in the Office of the City Treasurer, La Carlota City, Negros Occidental.

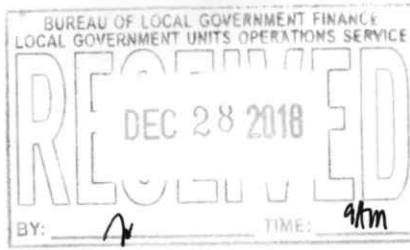
The two percent (2%) monthly interest on unpaid taxes shall in no case exceed seventy two percent (72%) or after thirty six months. However, remedies provided for by law to enforce tax collections will be availed of by this Office on delinquent taxes which have remained unpaid at the end of the year.

La Carlota City, Negros Occidental, 6th day of December, 2018.


JERICO D. JALANDONI
City Treasurer

Copy Furnished:

The Honorable Secretary of Finance, Manila
The Regional Director, BILGF, Region VI
All Provincial/City Treasurer
All Municipal Treasurer, Province of Neg. Occ.
All Barangay Captain, La Carlota City

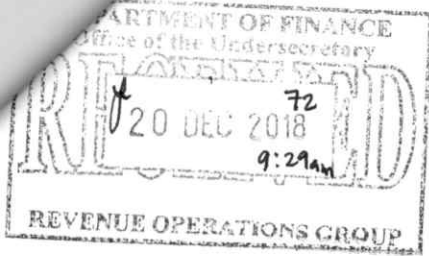


Republic of the Philippines
Bureau of Local Government Finance
In Reply, pls. cite



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Date: 12/21/18 Received by:



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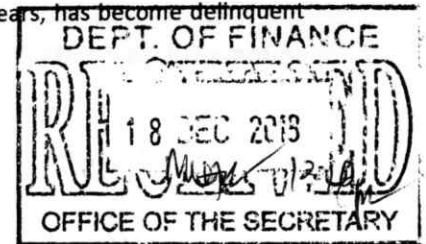
DEPARTMENT OF FINANCE
Republic of the Philippines



NOTICE OF DELIQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE CITY OF LA CARLOTA, NEGROS OCCIDENTAL

NOTICE is hereby served pursuant to the provision of Section 254, Republic Act No. 7160 (The Local Government Code of 1991) the Real Property Tax due for the Calendar Year 2019 and previous years, has become delinquent with respect to the following:

1. The first installment thereof became delinquent as of April 1, 2019.
2. The second installment on, July 1, 2019
3. The third installment on, October 1, 2019
4. The fourth installment, after December 31, 2019.



Under the code, upon the real property tax or installment thereof becoming delinquent, the undersigned is charge to enforce collection of delinquent taxes (and previous years) and for this purpose empowered to resort to any of the following remedies to satisfy taxes, penalties and cost:

1. Warrant of Levy on Real Property;
2. File civil suit with the proper court;
3. Sell the entire delinquent property at public auction at the expiration of the year for which the tax is due.

However, If any time before any of the above stated remedies is instituted, payment of the delinquent tax installment thereof and the corresponding penalty hereunder provided is made, it shall free the taxpayer of his property from liability to such auction.

Interest on Unpaid Property Tax: Failure to pay the real property tax, both Basic and Special Education Fund Tax (SEF, without interests of the quarterly installment 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 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.

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

Interest payable: If the delinquent property is sold in public auction, additional 2% interest per month on the bid price shall be paid by te owner before he can redeem the property sold within one year from the date of sale.

DELINQUENT TAXPAYERS are, therefore, requested to pay their delinquent tax or installment thereof to forestall filing of judicial action against the delinquent realty owners and/or the inclusion of the property in the list of delinquent properties to be sold at public auction.

La Carlota City, Negros Occidental, 6th day of December, 2018.

[Signature]
JERICO D. JALANDONI
City Treasurer

