



Republic of the Philippines
Province of Negros Occidental
City of San Carlos



DEPARTMENT OF FINANCE
Republic of the Philippines



OFFICE OF THE CITY TREASURER

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



RECORDS2019-00644

Date: 1/28/19 Received by:

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

Pursuant to Sections 233, 235, 246, 249, 250 and 255 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, and City Ordinance No. 10-26, this City, notice is hereby served that payment of One Percent (1%) Basic Real Property Tax and the additional One Percent (1%) Special Education Fund Tax for Calendar Year 2019 shall become due and payable on the first day of January 2019. The said taxes however, may be paid in four (4) equal installments without penalty at the option of the taxpayer, as follows:

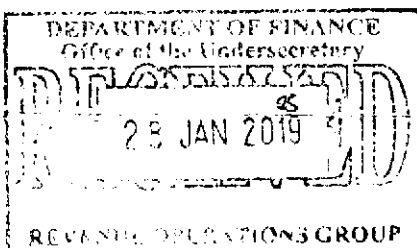
- | | |
|-----------------------------|---------------------------------|
| 1 st Installment | on or before March 31, 2019 |
| 2 nd Installment | on or before June 30, 2019 |
| 3 rd Installment | on or before September 30, 2019 |
| 4 th Installment | on or before December 31, 2019 |

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

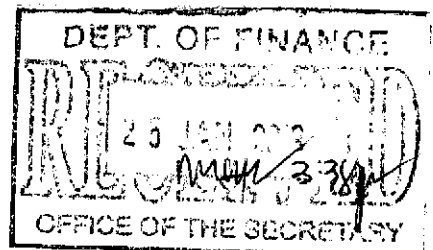
Failure to pay the said tax on or before the dates indicated above shall subject the taxpayer to an interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, but not to exceed thirty-six (36) months or seventy-two (72%). After the end of the year for which the taxes 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 within the jurisdiction of the City Of San Carlos or persons having legal interest therein are requested to pay their taxes within the period as prescribed herein.

San Carlos City, Negros Occidental, January 07, 2019.

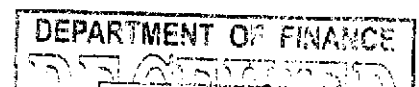


ATTY. AMY GRACE OFAMIN-BOLIVAR, CPA
City Treasurer



Copy furnished:

- The Hon. Secretary of Finance, Manila
- The Regional Director, BLGF, Region VI, Iloilo City
- All Provincial/ Municipal /City Treasurers of the Philippines
- The City Auditor, this City





Republic of the Philippines
City of San Carlos
Province of Negros Occidental

OFFICE OF THE CITY TREASURER

Date: January 07, 2019

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

Notice is hereby served that pursuant to the provisions of Section 254, 255, 256, 258, 260 and 174 of RA 7160, otherwise known as the Local Government Code of 1991. The Real Property Taxes due and payable for the calendar year 2018 and previous years have become delinquent.

The undersigned is mandated to enforce collection of delinquent taxes and for this purpose is empowered to resort to any of the following remedies:

1. By Administrative Action

- a. Levy on Real Property
- b. Sale of Delinquent Real Property or usable portion thereof at public auction

2. By Judicial Action

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 free the taxpayer from liability of his property to such action.

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) as the cost of sale.

Interest Payable. If the delinquent real property is sold at public auction an additional 2% interest per month on the purchase price together with the 10% costs of sale shall be paid by the owner or any person who has legal interest therein, before the auctioned property can be redeemed.

Delinquent Taxpayers are therefore requested to pay their delinquent tax within 30 days from receipt of the Notice of Delinquency to forestall the inclusion of their property in the list of delinquent properties to be sold at public auction and the institution of such as other legal remedies provided for by law.

ATTY. AMY GRACE OFAMIN-BOLIVAR, CPA
City Treasurer