

15 JAN 2019
 OFFICE OF THE SECRETARY

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

NOTICE is hereby given pursuant to section 233, 235, 246, 250 and 255 of the Republic Act No. 7160, otherwise known as the Local Government Code 1991, that the one percent (1%) Basic Real Property Tax and additional one percent (1%) Special Education Fund Tax for the year 2018 shall become due and payable on the first day of January 2019. These taxes may be paid in four (4) equal installments without penalty at the option of the taxpayer, as follows:

A. Advance Payment:

a. 1. If paid in full on or before December 31 - 20 % Discount
 for the succeeding year's taxes

B. Prompt Payment:

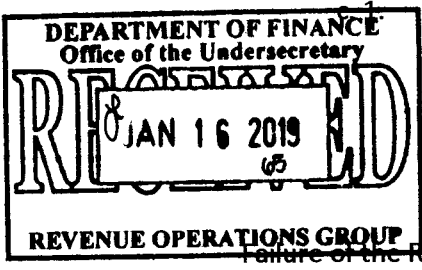
b. 1. If paid in full on or before January 31 - 20 % Discount
 of the current year's taxes

b. 2. If paid in full from February 1 up to - 15 % Discount
 March 31 of the current year's taxes

C. Installment Payment:

If paid by installment basis on or before - 10 % Discount
 the end of every quarter of the current year's taxes

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



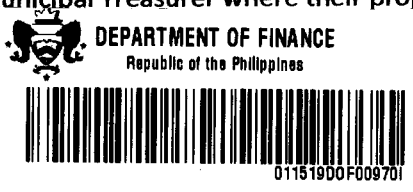
Failure of the Real Property Owner, administrator or person having legal interest thereon to pay these taxes on or before the scheduled installment date, shall subject the taxpayer to a penalty at the rate of two percent (2%) for each month of delinquency, but in no case shall exceed seventy-two (72%) or thirty six (36) months.

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, as follows:

1. Warrant of Levy on Real Property,
2. Sell the entire property at public auction; and
3. File civil suit with the court of competent jurisdiction.

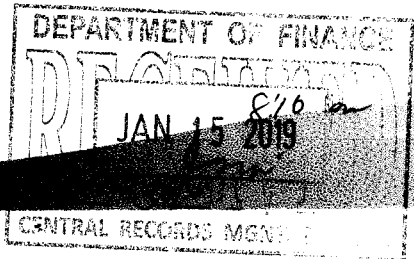
Republic of the Philippines
 Bureau of Local Government Finance
 In Replying pls. cite
 RECORDS2019-00334
 at: 1/17/19 Received by:

Real Property owners or persons having legal interest therein are requested to pay their taxes at the City or Municipal Treasurer where their properties are located.



GEMMA G. SUMALPONG
 City Treasurer

Copy Furnished:
 The Hon. Secretary of Finance, Manila
 The Executive Director, BLGF, DOF, Manila
 The Regional Director, BLGF, Region VII
 All Provincial/ Municipal, City Treasurers of the Philippines
 City Auditor, this city
 Captains, Bayawan City



NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN BAYAWAN CITY

NOTICE is hereby served pursuant to the provision of Sec. 254 Republic Act. No. 7160 (The Local Government Code of 1991, real property tax due for calendar year 2019 and previous years has become delinquent with respect to the following:

1. The first installment thereof becomes 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, after 31st of December, 2019.

Under the code, upon the real property tax or installment thereof, becoming delinquent the undersigned is charged to enforce collection of delinquent taxes of year 2019 and previous years and for this purpose empowered to resort to any of the following remedies to satisfy taxes, penalties and cost.

1. Seizure of personal property of taxpayer and sale thereof at public auction;
2. File civil suit with the proper court;
3. Levy on real property and sale of delinquent property or a usable portion thereof at public auction.


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

Penalty for delinquency; Failure to pay the real property tax during the period of payment without penalty of quarterly installment thereof shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month or a fraction thereof.

Further, unless the surcharges and penalties are paid before the expiration of the year for which the taxes due except when the notice of the assessment or special levy is contested administratively or judicially pursuant to the provisions of section 226 R.A. 7160 delinquent real property will be sold at public auction and the title to the property will be vested in the purchaser, subject however, to the right of the delinquent owner of the property or any person having legal interest herein to redeem the property within one (1) 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 delinquency realty owners and/ or inclusion of the property in the list of delinquent properties to be sold at public auction.

THIS NOTICE is given for the purpose of filing civil suit with the delinquent taxpayer with the proper court and/ or sale of delinquent properties at public auction.


GEMMA G. SUMALPONG
City Treasurer

Note: In case payment has already been made on the tax delinquency, please inform the City Treasurer of the official receipts and/ or other evidence supporting the tax payment for recording purposes.

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