



Republic of the Philippines
Province of Negros Oriental
CITY OF GUIHULNGAN



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

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Date: 1/30/19 Received by:

OFFICE OF THE CITY TREASURER

NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND ADDITIONAL 1% SPEACIAL EDUCATION FUND TAX IN THE CITY GOVERNMENT OF GUIHULNGAN

Notice is hereby given to all real property owners that pursuant to the provision of the Local Government Code (R.A. 7160), the payment of the Basic Tax on real property, which is 1% of the assessed value for residential, for commercial and industrial, agricultural and the additional 1% levied of the Special Education Fund for CY 2019, due and payable on 1st day of January 2019. The same may however be paid in four (4) equal installments without interest or penalty, at the option of the taxpayers, as follows:

- | | | |
|-----------------|---|---------------------------------|
| 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 |

Both the basic and the additional SEF tax must be collected simultaneously.

Taxes paid on or before the above stated schedule shall be entitled to a ten percent (10%) discount.

Failure to pay the basic real property and additional SEF tax on or before the dates indicated above shall subject the taxpayer to the payment of the 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 or seventy two percent (72%).

Real Property owners are requested to pay their taxes at the Office of the City Treasurer, City of Guihulngan, Negros Oriental.

The City of Guihulngan, Negros Oriental may avail of the remedies for the collection of real property tax by administrative action through levy on real property and sale of real property by public auction or by judicial action as provided in the code – R.A. 7160.

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



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PAMELA A. GALIJAN
Asst. City Treasurer/ OIC City Treasurer

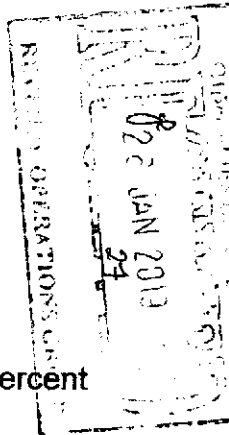
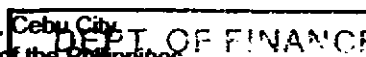
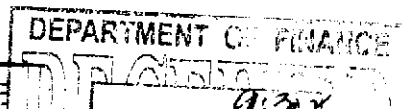
Copy furnished.

The Honorable Secretary of Finance, Manila

The Executive Director, BLGF, Manila

The Regional Director, BLGF, Region VII, Cebu City

Provincial/City and Municipal Treasurers of the Province





OFFICE OF THE CITY TREASURER.

**NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN
THE CITY OF GUIHULNGAN CITY, NEGROS ORIENTAL**

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 2019 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. Distraint of Personal Property
- b. Levy on Real Property
- c. 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 taxpayers 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 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, and the institution of such as other legal remedies provided by law

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.


PAMELA A. CALIJAN
Asst. City Treasurer / OIC City Treasurer