

Republic of the Philippines  
**PROVINCE OF PAMPANGA**  
City of San Fernando

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



RECORDS2019-00675

Date: 1/30/19 Received by:

**OFFICE OF THE PROVINCIAL TREASURER**

November 28, 2018

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

Notice is hereby served that pursuant to the provisions of Public Act No. 7160 of the Local Government Code of 1991, specifically Section 233, 235, 250 and 255 which states, the one percent (1%) Basic Real Property tax and the additional one percent (1%) Special Education Fund Tax for the Calendar Year may be paid in four (4) equal installments without interest at the option of the taxpayers, as follows:

- 1<sup>st</sup> Installment ----- on or before March 31 of the Calendar Year
- 2<sup>nd</sup> Installment ----- on or before June 30 of the Calendar Year
- 3<sup>rd</sup> Installment ----- on or before September 30 of the Calendar Year
- 4<sup>th</sup> Installment ----- on or before December 31 of the Calendar Year

The one percent (1%) basic tax and the additional one percent (1%) Special Education Fund Tax shall be collected simultaneously. Ten percent (10%) discount on the total tax due for prompt payments shall be granted to taxpayers who pay within the prescribed period of payment and Twenty percent (20%) discount for advanced payment.

Failure to pay the said tax on or before the dates indicated above, shall subject the taxpayers to the payment of interest at the rate of two percent (2%) for each month of delinquency, until the delinquent taxes shall have been fully paid. After the end of the year for which the taxes are due and real property taxes are not paid, the civil remedies provided for in the code to enforce the collection thereof will be availed by this office.

Payment of such taxes may be made in the Office of the Municipal Treasurer of the municipality where the properties are located, or in any office of the Provincial, City or Municipal Treasurer of the Philippines, provided, however, that the concerned office has the complete and updated records of said property.

  
**PIA MAGDALENA D. QUIBAL**  
I.C.O. – Provincial Treasurer 

Copy Furnished:

All Provincial / City Treasurers of the Philippines  
All Municipal Treasurer of Pampanga  
The Regional Director, BLGF, Region III CSFP  
The Department of Local Government Finance, Metro Manila  
The Provincial Auditor, this Province

Republic of the Philippines  
PROVINCE OF PAMPANGA  
City of San Fernando

OFFICE OF THE PROVINCIAL TREASURER

December 28, 2018

**Notice of Delinquency in the Payment of Real Property Tax in the Province of Pampanga**

Notice is hereby served that pursuant to the provision of Section 254, Republic Act No. 7160 (Local Government Code of 1991) the Real Property Tax due for calendar year, 2018 and previous years had become delinquent.

Under the code, upon the real property tax or installment thereof becomes delinquent, the undersigned is charge to enforce collection of delinquent taxes (2018 and previous years) and the Local Government Units (LGU) concerned may avail of the remedies by administrative action or judicial action. The administrative remedies maybe any of the following:

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

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

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

Further, unless the tax, surcharges and penalties are paid before the expiration of the year for which the taxes are due except when the notice of assessment or special levy is contested administratively or judicially pursuant to the provision of Sec. 226 of RA 7160, delinquent real property will be sold at public auction, and the title of the property will be vested in the purchaser, subject however, to the right of the delinquent owner of one (1) year from the date of the sale and/or delinquent owners will be filed judicial action in the court of appropriate jurisdiction. These remedies are cumulative, simultaneous and unconditional, that is, any or all of the remedies or combination thereof maybe resorted to and the use or non-use of the remedy shall not be a bar against the institution of the others. Formal demand for the payment of the delinquent taxes and penalties due is not a prerequisite to such remedies, the notice of delinquency shall be sufficient for the purpose.

DELIQUENT TAXPAYERS are therefore requested to pay their delinquent tax or installment thereof to forestall the filing of judicial action against them or the inclusion of their property in the list of delinquent properties to be sold at public auction.

This notice is given for the purpose of the sale at public auction of delinquent properties and/or filing of civil action to enforce collection of delinquent taxes in various municipalities of the Province of Pampanga for the Calendar Year 2019.

  
PIA MAGDALENA D. QUIBAL  
I.C.O. – Provincial Treasurer