



December 20, 2018

**NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN ALL MUNICIPALITIES OF THE PROVINCE OF ANTIQUE**

NOTICE is hereby served that pursuant to the provision of Sections 250 & 254, 258 & 260 of the Local Government Code of 1991 (R.A. 7160) the Real Property Taxes due for Calendar Year 2018 and previous years have become delinquent with respect to the following:

1. The first installment thereof became delinquent as of April 1, 2018
2. The second installment on July 1, 2018
3. The third installment on October 1, 2018
4. The fourth after December 31, 2018

Under the code, upon the Real Property Tax of installment thereof becomes delinquent, the undersigned is charged to enforce collection of delinquent taxes (2018 and previous years) the Local Government Unit (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 sell the entire delinquent property at public auction at the expiration of the year for which the tax is due.

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.

Interest on Unpaid Real Property Tax: Failure to pay the real property tax, both Basic and Special Education Fund Tax, without interest of the quarterly installment thereof, shall subject the taxpayer to 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.

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 provisions 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 the property within one (1) year from the date of the same 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.

DELINQUENT 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 Antique for Calendar Year 2018.

*Sherlita B. Mahandog*  
**SHERLITA B. MAHANDOG**  
 Provincial Treasurer

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



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DEPT. OF FINANCE