



Republic of the Philippines
Province of Cebu
Municipality of San Fernando

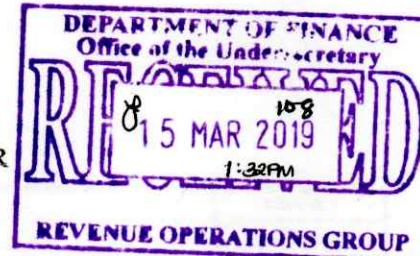


DEPARTMENT OF FINANCE
Republic of the Philippines



03131900F006851

OFFICE OF THE MUNICIPAL TREASURER
(TEL NO. 231-7975)



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



RECORDS2019-01856

Date: 3 Mar 2019 Received by:

**NOTICE OF PAYMENT OF REAL PROPERTY TAX FOR
CALENDAR YEAR 2019**

Notice is hereby given that pursuant to the provision Section 233, 235, 250 and 255 of R.A 7160 otherwise known as the Local Government of Code of 1991, payment of the basic tax on real property at the rate of one percent (1%) per annum and an additional tax of one percent (1%) for the Special Education Fund for Calendar Year 2019 shall accrue on the first day of January. Said taxes, however may be paid in four (4) equal installments without penalty viz :

- 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



The 1% basic tax and 1% additional tax shall be collected simultaneously

the Real Property owner or Administrator shall be entitled to a discount of ten percent (10%);

- A.) If the tax due for the while year is paid on or before March 31, 2019
- B.) In case of payment by quarterly installments and the tax due for the quarter is paid on or before the last day of the last month of the quarter.

However, real property taxes due or applicable to the next ensuing or incoming year is paid on or before December 31, 2019, entitles to twenty percent (20%) discount.

Failure to pay the real property taxes for both basic and special education fund tax on or before the dates indicated above shall subject the taxpayers to a penalty of two percent (2%) for each month of delinquency, until the tax is fully paid. Provided, however, that in no case shall the total interest on the unpaid taxes hast not been effected, the summary remedies to enforce collection will be availed of by this office.

Accordingly, if the portion of the real property tax due for the first quarter of the tax year is not paid on or before the thirty first (31st) day of March of the same year, the interest shall be reckoned from the first (1st) day of January at the rate of two (2%) percent for every month of delinquency on the basis of the total amount due for the entire year and not on the amount due for the said first quarter of the year.

Payment of the said taxes shall be done at the Office of the Municipal Treasurer of San Fernando, Cebu

Please be guided accordingly.

EDSEL A. LAGUDA
Acting Municipal Treasurer

COPY furnished:

1. The Secretary of Finance, Department of Finance, Manila

2. The Regional Director, Bureau of Local Government Finance, Regional Office No. 7 Cebu City

