




Republic of the Philippines
PROVINCE OF CAMIGUIN
Mambajao, Camiguin

Republic of the Philippines
Bureau of Local Government Finance
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OFFICE OF THE PROVINCIAL TREASURER

NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND ADDITIONAL 1% SPECIAL EDUCATION FUND TAX AND THE 5% ADDITIONAL AD VALOREM TAX ON IDLE LANDS IN THE PROVINCE OF CAMIGUIN FOR CALENDAR YEAR 2018

NOTICE is hereby served to all real property owners of the province of Camiguin that in pursuance to the provisions of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, particularly Sections 233, 235, 236, 249, 250, 251 and 255 of the Code and having adopted by the Camiguin Revenue Code of 2014, the payment of one percent (1%) Basic Real Property Tax and the additional one percent (1%) Special Education Fund Tax. An additional Ad Valorem Tax of five percent (5%) on Idle Lands, as identified and submitted to us by the Office of the Provincial Assessor is also imposed and shall become due and payable on the first day of January 2018. However, at the option of the taxpayer, the Basic and SEF taxes may be paid in four (4) equal installments without penalty, viz;


- 1st Installment on or before March 31, 2018
- 2nd Installment on or before June 30, 2018
- 3rd Installment on or before September 30, 2018
- 4th Installment on or before December 31, 2018

The one percent (1%) Basic Tax and the additional one percent (1%) Special Education Fund Tax and the five percent (5%) additional Ad Valorem Tax on Idle Lands shall be collected simultaneously. A Ten Percent (10%) discount on the total tax due, shall be granted to the taxpayer who pay within the prescribed period herein set forth, and Fifteen Percent (15%) discount will be granted to taxpayer who is paying in advance, i.e., before the tax become due and payable with the exclusion of the tax on idle lands that shall be paid in full at one (1) time.

Failure to pay the said tax on or before the dates indicated above, shall subject the taxpayer to the payment of penalty at the rate of Two Percent (2%) for each month of delinquency, but not to exceed Seventy-Two Percent (72%). After the expiration of the time required to pay the real property taxes, the institution of either or both the administrative and civil remedies as provided in the Code shall be availed of by this office to enforce the collection thereof.

Payment of said taxes shall be made in the Office of the Municipal Treasurer where the properties are located. Real Property Owners, or those persons having legal interest therein are requested to pay the real property taxes within the period as prescribed herein.

Mambajao, Camiguin, this January 10, 2019.


NIDA O. SALON
Provincial Treasurer

Copy furnished:

The Honorable Secretary of Finance

The Regional Director, BLGF 10