



Republic of the Philippines
PROVINCE OF ALBAY
 Legazpi City

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



RECORDS2020-00670
 te: 01/28/2020 Received by:

Office of the Provincial Treasurer

**NOTICE OF DELINQUENCY IN THE PAYMENT
 OF THE REAL PROPERTY TAX**

Notice is hereby given that pursuant to the salient provisions of Republic Act 7160 otherwise known as the Local Government Code of 1991 specifically Section 254 thereof as implemented by Article 345 (a) (b) of the IRR therefore, the Real Property Tax (for both Basic and SEF) accruing to the Province of Albay for Calendar Year 2019 has become delinquent as of January 1, 2020.

The Administrative Remedies (Distrainment of Personal Properties, Issuance of the Warrant of Levy and the Conduct of Public Auction) as well as Judicial Action provided under Section 256 of the code may be availed of by this Office to effect the collection thereof. However, if payment of the said tax is made at any time before the availment of the remedies heretofore provided, a Penalty or Surcharge at the rate of two per centum (2%) per month of delinquency but not to exceed seventy-two per centum (72%) shall be collected in addition to the regular tax.

After the expiration of the year for which the tax is due and payable and payment thereon is not effected, the delinquent real property will be sold at Public Auction and the title to the property will be vested to the purchaser, subject, however, to the right of the property owner or any person having legal interest therein to redeem the property within one (1) year from the date of sale.



M. Deang
MAYFLOR ATOS-DEANG
 Acting Provincial Treasurer

Copy Furnished:

- The Executive Director, DOF-BLGF, Manila
- The Regional Director, DOF-BLGF, Reg. Office 5, Legazpi City
- All Provincial/City Treasurers of the Philippines
- The Provincial Governor of Albay
- The Provincial Administrator of Albay
- The Provincial Legal Officer of Albay
- The Provincial Auditor of Albay
- The Provincial Assessor of Albay
- Municipal Treasurers, this Province

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