

Republic of the Philippines
PROVINCE OF PAMPANGA
City of San Fernando

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



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OFFICE OF THE PROVINCIAL TREASURER

December 27, 2019

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 dues for calendar year, 2019 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 (2019 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 unble 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 2020.



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PIA MAGDALENA D. QUIBAL
Provincial Treasurer