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Republic of the Philippines
PROVINCE OF DAVAO OCCIDENTAL
PROVINCIAL TREASURER'S OFFICE

Ground floor, Mini Capitol Building
 Poblacion, Malita, Davao Occidental
 +63-915-299-8345
 ptdavaooccidental@gmail.com

**NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX
 AND ADDITIONAL 1% SPECIAL EDUCATION FUND TAX
 IN THE PROVINCE OF DAVAO OCCIDENTAL FOR CALENDAR YEAR 2020**

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



RECORDS2020-00851

te: 02/04/2020 Received by:

NOTICE IS HEREBY GIVEN that pursuant to the provisions of Sections 233, 235 and 250 of Republic Act 7160, otherwise known as the Local Government Code of 1991, as adopted under Sections 2A-01, 2A-02 and 2A-04 of the Revenue Code of the Province of Davao Occidental, payment of **Basic Tax on Real Property** at the rate of one percent (1%) per annum and an additional of One Percent (1%) for the **Special Education Fund Tax** for Calendar Year **2020** shall accrue on the First (1st) day of January. Said taxes, however may be paid in **four (4)** equal installments without penalty:

- | | | |
|-----------------------------------|---|--|
| 1st Installment | - | On or before March 31, 2020 |
| 2nd Installment | - | On or before June 30, 2020 |
| 3rd Installment | - | On or before September 30, 2020 |
| 4th Installment | - | On or before December 31, 2020 |

The Real Property Owner or Administrator or person having legal interest therein, may avail of any of the following discounts:

- a) Ten Percent (10%) DISCOUNT - if the Basic and SEF are paid on or before the deadlines as provided in the existing ordinance;**
- b) Fifteen Percent (15%) DISCOUNT – if the total annual tax obligation (Basic & SEF) for the ensuing year are paid in full on or before December 31 of the current year**
- c) Twenty Percent (20) DISCOUNT - if the total annual tax obligation (Basic and SEF) for the ensuing year are paid in full on or before October 31 of the current year.**

Failure of the Real Property owner, administrator or person having legal interest thereon to pay the Basic Real Property Tax and the Special Education Fund Tax upon the expiration of the periods mentioned above, shall subject the taxpayer to the payment of penalty at the rate of **Two Percent (2%) per month** of delinquency on the unpaid amount until the delinquent tax shall have been fully paid; provided, however, that in no case shall the total penalty on the unpaid tax or portion thereof exceed **thirty-six (36) months** or **seventy-two Percent (72%)**.

If taxes become due and demandable and the real property taxes are not paid, the following remedies under the Code shall be availed of:

1. Levy on Real Property
2. Sale of real property through public auction; and
3. File civil suit with the proper court.

Payment of the said taxes can be made in any of the following offices:

1. **Office of the Municipal Treasurers, in the municipality where the property is located; and**
2. **Office of the Provincial Treasurer, Mini Capitol Building, Poblacion, Malita, Davao Occidental.**

Please be guided accordingly.

CECILLE GRETCHEN M. NAWAL, MPA
 Provincial Treasurer

Copy furnished:

- All Provincial/City Treasurers of the Philippines
- All Municipal Treasurers of Davao Occidental
- The Regional Director, BLGF, Region XI, Davao City
- The Department of Finance, Manila
- The Provincial Auditor, this Province



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