



NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN BAYAWAN CITY

NOTICE is hereby served pursuant to the provision of Sec. 254 Republic Act. No. 7160 (The Local Government Code of 1991, real property tax due for calendar year 2020 and previous years has become delinquent with respect to the following:

1. The first installment thereof becomes delinquent as of April 1, 2020.
2. The second installment on July 1, 2020.
3. The third installment on October 1, 2020.
4. The fourth, after 31st of December, 2020.

Under the code, upon the real property tax or installment thereof, becoming delinquent the undersigned is charged to enforce collection of delinquent taxes of year 2020 and previous years and for this purpose empowered to resort to any of the following remedies to satisfy taxes, penalties and cost.

1. Seizure of personal property of taxpayer and sale thereof at public auction;
2. File civil suit with the proper court;
3. Levy on real property and sale of delinquent property or a usable portion thereof at public auction.

However if at any time before any of the above stated remedies is instituted, payment of the delinquent tax or installment thereof and the corresponding penalty hereunder provided is made, it shall free the taxpayer of his property from liability of such auction.

Penalty for delinquency; Failure to pay the real property tax during the period of payment without penalty of quarterly installment thereof shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month or a fraction thereof.

Further, unless the surcharges and penalties are paid before the expiration of the year for which the taxes due except when the notice of the assessment or special levy is contested administratively or judicially pursuant to the provisions of section 226 R.A. 7160 delinquent real property will be sold at public auction and the title to the property will be vested in the purchaser, subject however, to the right of the delinquent owner of the property or any person having legal interest herein to redeem the property within one (1) year from the date of sale.

DELINQUENT TAXPAYERS are therefore, requested to pay their delinquent tax or installment thereof to forestall filing of judicial action against the delinquency realty owners and/ or inclusion of the property in the list of delinquent properties to be sold at public auction.

THIS NOTICE is given for the purpose of filing civil suit with the delinquent taxpayer with the proper court and/ or sale of delinquent properties at public auction.


GEMMA G. SUMALPONG
City Treasurer

Note: In case payment has already been made on the tax delinquency, please inform the City Treasurer of the official receipts and/ or other evidence supporting the tax payment for recording purposes.

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