



Republic of the Philippines
CITY OF SIPALAY
OFFICE OF THE CITY TREASURER



**NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY
TAX IN THE CITY OF SIPALAY, NEGROS OCCIDENTAL**

Notice is hereby served that pursuant to the provisions of Section 254, of R.A. 7160, otherwise known as the Local Government Code of 1991. The Real Property Taxes due and payable for the calendar year 2021 have become delinquent with respect to the following:

1. The 1st installment thereof became delinquent as of April 1, 2021
2. The 2nd installment July 1, 2021
3. The 3rd installment October 1, 2021
4. The 4th installment after December 31, 2021

Upon the Real Property Tax or installment thereof becoming delinquent, the undersigned is charge to enforce collection of delinquent taxes and for this purpose is empowered to resort any of the following remedies to satisfy the collection of taxes, penalties and costs:

1. Warrant of Levy on Real Property and Warrant of distraint on personal property
2. File civil suit with the proper court
3. Sell the entire delinquent real property at public auction upon the expiration of the year for which the tax is due.

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

Interest on Unpaid Real Property Tax. Failure to pay the Real Property Tax, both basic and Special Education Fund Tax, without the interest of the quarterly installment thereof, shall subject the taxpayer to the payment of interest of two percent (2%) per month on the unpaid amount or fraction thereof until the delinquent tax shall have been fully paid. (Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

Cost of Sale: As soon as the Notice of Auction Sale has been published, the taxpayer is liable to pay 10% of the total tax due (penalty included) in addition to the penalty.

Interest Payable: If the delinquent real property is sold to public auction an additional of two percent (2%) per month on the bid price shall be paid by the owner before he can redeem the property sold.

Publication of Notice of Sale: It is informed that the Notice of Sale shall be published in the newspaper of general circulation in the province once a week for two (2) weeks and by posting of Notice in the City Hall and publicly accessible and conspicuous place, in the Barangay, where the property is located.

Delinquent Taxpayers: Are therefore requested to pay their delinquent tax within 30 days from receipt of the Notice of Delinquency to forestall the inclusion of their property in the list of delinquent properties to be sold at public auction.

This Notice is given in connection with the sale at public auction of delinquent real properties scheduled anytime within the year.


RENATO P. MANILLA
City Treasurer