



Republic of the Philippines
Office of the City Treasurer
Bago City, Negros Occidental

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

Notice is hereby served that pursuant to the provision of Section 254 of the Local Government Code of 1991 (R.A. 7160) the **Real Property Taxes** due for the calendar year 2021 and previous years become delinquent to the following:

1. ***The first installment become delinquent as of April 1, 2021***
2. ***The second installment on July 1, 2021***
3. ***The third installment on October 1, 2021***
4. ***The Fourth after December 31, 2021***

Upon the **Real Property Tax** or installment thereof becoming delinquent, the undersigned is charged to enforce collection of delinquent taxes (**2021 and previous years**) and for this purpose empowered to resort to any of the following remedies to satisfy taxes, penalties and costs:

1. ***Distrainment on Personal Property***
2. ***Warrant of Levy on Real Property***
3. ***File civil suit with the proper court;***
4. ***Sell the entire delinquent property at public auction at the expiration of the year for which the tax is due.***

However, if at 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 auction.

Interest on unpaid Real Property Tax: Failure to pay the Real Property Tax both **BASIC** and **SPECIAL EDUCATIONAL 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 a 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 property is sold at public auction, additional 2% interest per month on the bid price shall be paid by the owner before he/she can redeem the property sold.

Publication of Notice of Sale: It is informed the Notice of Sale shall be published in a newspaper of general circulation in the province once a week for two (**2**) weeks and by posting of Notice in 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 Notice of Delinquency to forestall the inclusion of their property in the list of Delinquent Properties to be sold at public auction.


CARUSO T. VILLAFLO, JR.
Assistant City Treasurer/
Acting City Treasurer