

## Republic of the Philippines Province of Negros Occidental CITY OF TALISAY Office of the City Treasurer



### NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE CITY OF TALISAY, NEGROS OCCIDENTAL

Notice is hereby served that pursuant to the provisions of Section 254, 255, 256, 258, 260 and 174 of RA 7160, otherwise known as the Local Government Code of 1991. The Real Property Taxes due and payable for the calendar year 2021 and previous years have become delinquent.

The undersigned is mandated to enforce collection of delinquent taxes and for this purpose is empowered to resort to any of the following remedies:

#### 1. By Administrative Action

- a. Distraint of Personal Property
- b. Levy on Real Property
- c. Sale of Delinquent Real Property or usable portion thereat at public auction.

#### 2. By Judicial Action

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 taxpayers from liability of his property to such action.

<u>Cost of Sale.</u> 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) as the cost of sale.

<u>Interest Payable.</u> If the delinquent real property is sold at public auction an additional 2% interest per month on the purchase price together with the 10% costs of sale shall be paid by the owner or any person who has legal interest therein, before the auctioned property can be redeemed.

**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 and the institution of such as other legal remedies provided for by law.

RECEIVED THE EXECUTIVE DIRECTOR

ROSA LYNN F. NOBLEZA
Acting City Treasurer



# Republic of the Philippines Province of Negros Occidental CITY OF TALISAY Office of the City Treasurer

### NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND 1% SPECIAL EDUCATION FUND TAX FOR CALENDAR YEAR 2021

Notice is hereby given that pursuant to Section 233, 235, 249, 250 and 255 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the payment of Realty Taxes in this City without penalty for the current year is on or before March 31, 2021.

. The one percent (1%) Basic Real Property Tax and the additional (1%) Special Education Fund Tax for the Calendar Year 2021, may be paid in four (4) equal installments without interest at the option of the taxpayer, as follows:

1 <sup>st</sup> Installment	on or before March 31, 2021
2 <sup>nd</sup> Installment	on or before June 30, 2021
3 <sup>rd</sup> Installment	on or before September 30, 2021
4 <sup>th</sup> Installment	on or before December 31, 2021

The one percent (1%) Basic Tax and additional one percent (1%) Special Education Fund Tax shall be collected simultaneously. A ten percent (10%) discount on the total tax due for both the BASIC and SEF shall be granted to taxpayers who pay within the prescribed period herein set forth.

Failure to pay said tax on or before the dates indicated above shall subject the taxpayer to an interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof but not to exceed thirty six (36) months or seventy two percent (72%). After the end of the year for which the taxes are not paid, the administrative remedies provided for in the code to enforce the collection thereof shall be availed of by this Office.

Owners of real property within the jurisdiction of the City of Talisay or persons having legal interest therein are requested to pay their taxes within the period prescribed herein.

Talisay City, Negros Occidental, January 04, 2021.

MMHU2\_\_\_ ROSA LYNN F. NOBLEZA Acting City Treasurer

#### Copy furnished:

The Honorable Secretary of Finance, Manila
The Executive Director, BLGF, DOF Manila
The Regional Director, BLGF, Region VI, Iloilo City
All Provincial/Municipal/City Treasurers of the Philippines
The City Auditor, this City
All Barangay Captains, Talisay City