



Republic of the Philippines
OFFICE OF THE TREASURER
City of Angeles

website: www.angelescity.gov.ph

Email address: actreas2018@gmail.com

DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
CENTRAL OFFICE, MANILA



TO FOLLOW UP
PLEASE CITE
BLGF-2024-1746

Date: 15 Apr 2024 Received by

**NOTICE OF PAYMENT OF REAL PROPERTY TAX
FOR CALENDAR YEAR 2024**

Notice is hereby given that pursuant to the Provisions of Republic Act No. 7160 of the Local Government Code of 1991, specifically Section 233, 235, 250, and 255 of the code, the two percent (2%) Basic Real Property Tax and the additional one percent (1%) Special Educational Fund (SEF) Tax for the calendar year 2024 shall become due and payable on the first (1st) day of January. However, said taxes may be paid in four (4) equal installments without interest at the option of the taxpayers as follows:

1 st Installment	–	on or before March 31, 2024
2 nd Installment	–	on or before June 30, 2024
3 rd Installment	–	on or before September 30, 2024
4 th Installment	–	on or before December 31, 2024

Both the basic real property tax and the additional one percent (1%) tax for the SEF must be collected simultaneously. Payment of real property taxes shall be applied to prior year's delinquencies, interest, and penalties, if any, and only after said delinquencies are settled may payments be credited for the current period.

If the basic real property tax and the additional tax accruing to Special Education Fund are paid on time or in advance with the prescribed schedule of payments provided under Section 2, A, 53, the taxpayer shall be granted tax discounts as follows:

- Ten percent (10%) discount for prompt payment, and
- Twenty percent (20%) discount for advanced payment

Payments shall be considered as prompt payment when paid within the quarter it falls due and payments shall be considered as advanced when paid before the current year.

Failure to pay taxes for both Basic Tax and Special Education Fund Tax on or before the date indicated above shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount but not to exceed thirty six (36) months until the delinquent tax shall have been fully paid. After the end of the year for which the taxes are due and real property taxes are not paid, the civil and judicial remedies provided for in the code enforce the collection thereof would be availed by this office.

Please be guided accordingly.


JENIFER S. CASTRO
Acting City Treasurer

Copy Furnished:

The Honorable Secretary of Finance, Manila
The Executive Director, DOF – BLGF, Manila
The Honorable Regional Director, BLGF, Region III
All Provincial/City and Municipal Treasurers of the Philippines
All Barangay Captains in Angeles City