



Republic of the Philippines
PROVINCE OF BENGUET
La Trinidad
OFFICE OF THE PROVINCIAL TREASURER



NOTICE OF PAYMENT OF REAL PROPERTY TAX
For Calendar Year 2025

Pursuant to the provisions of Chapter 2 of Provincial Ordinance No. 2023-321 or the 2023 Revised Revenue Code of the Province of Benguet, **NOTICE** is hereby given that payment of the one percent (1%) Basic Tax based on the assessed value of the real property and the additional one percent (1%) for the Special Education Fund for Calendar Year 2025 shall become due and payable on the first day of January. Said taxes, however, may be paid in four (4) equal installments without interest/penalty, at the option of the taxpayer, as follows:

First installment..... on or before March 31, 2025
Second installment on or before June 30, 2025
Third installment on or before September 30, 2025
Fourth installment on or before December 31, 2025



Both the 1% Basic tax and 1% additional tax for the Special Education Fund must be collected together. In case only a portion of the tax is paid, such payment must be deemed to apply to both.

If the basic real property and additional SEF taxes are paid in **FULL before January 1**, the taxpayer shall be entitled to an advance payment discount of Ten Percent (10%). If the basic real property and additional SEF taxes are paid in **FULL from January 1 to March 31 of the current year**, the taxpayer shall be entitled to a prompt payment discount of eight percent (8%).

Failure to pay the real property taxes for both the Basic and Special Education Fund on or before the dates indicated above, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or 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 or seventy-two percent (72%).

Payment of said taxes may be made direct to the *Office of the Municipal Treasurer* where the property is located or to *This Office*, with the exception of the Municipality of La Trinidad, whichever is deemed convenient to the taxpayer.


IMELDA I. MACANES
Provincial Treasurer

Copy furnished:

The Executive Director, BLGF, DOF, Manila
The Regional Director, BLGF-CAR, Baguio City
The Provincial Governor, Benguet Province
The City Mayor, Baguio City
All Mayors, Benguet Province
All Municipal Treasurers, Benguet Province
All Barangay Captains, Benguet Province
File