



Republic of the Philippines
Province of Negros Occidental
CITY OF CADIZ

OFFICE OF THE CITY TREASURER

Tel. No. (034) 4930-319 / email: ctocadizcity@yahoo.com

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

NOTICE is hereby served pursuant to the provision of Section 254, Republic Act No. 7160 (The Local Government Code of 1991 the Real Property Tax due for the Calendar year 2024 and previous years, has become delinquent with respect to the following:

1. The first installment thereof became delinquent as of April 1, 2024.
2. The second on, July 1, 2024.
3. The third on, October 1, 2024.
4. The fourth, after December 31, 2024.

Under the code, upon the real property tax or installment thereof becoming delinquent, the undersigned is charge to enforce collection of delinquent taxes (and previous years) and for this purpose empowered to resort to any of the following remedies to satisfy taxes, penalties and cost:

1. Distraint 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 any time before any of the above stated remedies is instituted, payment of the delinquent tax or installment thereof and the corresponding penalty hereunder provided is made; it shall free the taxpayer of his property from liability to such auction.

Interest on Unpaid Real Property Tax: Failure to pay the real property tax, both Basic and Special Education Fund Tax (SEF), without 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 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 in public auction, additional 2% interest per month on the bid price shall be paid by the owner before he can redeem the property sold within one year from the date of sale.

DELINQUENT TAXPAYERS are, therefore, requested to pay their delinquent tax or installment thereof to forestall filling of judicial action against the delinquent realty owners and/ or the inclusion of the property in the list of delinquent properties to be sold at public auction.

THIS NOTICE is given for the purpose of filing civil suit with the delinquent taxpayer with the proper court and/or sale of delinquent real properties at public auction.

Cadiz City, Negros Occidental, 10th day of January 2024.

Copy Furnished:

The Honorable Secretary of Finance, Manila
The Regional Director, BLGF Region VI
The City Auditor, Cadiz City
All Provincial / City Treasurer, Negros Occidental
All Municipal Treasurer Province of Negros Occidental

