



Republic of the Philippines
General Santos City
City Treasurer's Office

magandang San!

NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE CITY OF GENERAL SANTOS

Notice is hereby served that pursuant to the provisions of Section 254, Republic Act No. 7160, otherwise known as The Local Government Code of 1991, that the real property tax due for Calendar year 2023 and previous years, had become delinquent.

Under the Code, upon the real property tax or installment thereof becomes delinquent, the undersigned is charged to enforce collection of delinquent taxes (2023 and previous years) and for this purpose empowered to resort to any of the following remedies to satisfy taxes, penalties and cost:

1. Seizure of personal property of the taxpayers and sale thereof at public auction.
2. File civil suit with proper court, and
3. Levy on real property and sale of delinquent real property or usable portion thereof at public auction.

If however, at any time before any of the above stated remedies is instituted, the payment of the delinquent tax or installment thereof and the corresponding penalty hereunder provided is made it shall free the taxpayer or his/her representative from liability to such auction.

Penalty for Delinquency. Failure to pay the real property tax during the period of payment without penalty of the quarterly installment thereof, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month or a fraction thereof until the delinquent tax shall have been fully paid provided that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

Further, unless the tax, surcharges and penalties are paid before the expiration of the year for which the taxes are due except when notice of assessment or special levy is contested administratively or judicially pursuant to the provisions of Section 226 of RA 7160, the delinquent real property will be sold at public auction and the title to the property will be vested to the purchaser, subject however to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale, and/or delinquent owners will be filed judicial action in the court of appropriate jurisdiction. These remedies are cumulative, simultaneous and unconditional, that is, any or all of these remedies or combination thereof, maybe resorted to the use or non-use of the remedy shall not be a bar against the institution of the other. Formal demand for the payment of the delinquency shall be sufficient for the purpose.

DELINQUENT TAXPAYERS are therefore, requested to pay their delinquent tax or installment thereof to forestall filing of judicial action against the delinquent real property 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 selling at public auction of delinquent properties and/or filing civil action to enforce collection of delinquent taxes in various barangays of the City of General Santos for calendar year 2024.


EnP ZENaida GALANG ETURMA, MPA
City Treasurer