



Republic of the Philippines  
Province of Negros Oriental  
CITY OF GUIHULNGAN



## OFFICE OF THE CITY TREASURER

### NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE CITY OF GUIHULNGAN CITY, NEGROS ORIENTAL

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 2024** 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 thereof 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 taxpayer from liability of his property to such action.

**Cost of Sale.** As soon as the Notice of Auction Sale has been published, the taxpayers is liable to pay 10% of the total tax due (penalty included) as the cost of sale.

**Interest Payable.** 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 taxes 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.

NOTE: In case payment has already been made on the tax delinquency, please inform the City Treasurer of the Official Receipts and/or other evidence supporting the tax payment for recording purposes.

  
JESUSA MARTINEZ DEPOSA, MPA  
City Treasurer