



DEPARTMENT OF FINANCE
Republic of the Philippines



REPUBLIC OF THE PHILIPPINES
CITY OF LA CARLOTA
Office of the City Treasurer
BDO



**NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX
IN THE CITY OF LA CARLOTA, 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 installment on, July 1, 2024
3. The third installment on, October 1, 2024
4. The fourth installment, 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. Warrant of Levy on Real Property;
2. File civil suit with the proper court;
3. 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 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 Property Tax: Failure to pay the real property tax, both Basic and Special Education Fund Tax (SEF, without interests 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 filing 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.

La Carlota City, Negros Occidental, 27th day of December, 2023.



Jerico D. Jalandoni
JERICO D. JALANDONI, MPA, EnP, REA
City Treasurer