



*Republic of the Philippines*  
MOUNTAIN PROVINCE  
BONTOC

## OFFICE OF THE PROVINCIAL TREASURY

### NOTICE OF PAYMENT OF THE ONE PERCENT (1%) BASIC REAL PROPERTY TAX AND THE ADDITIONAL ONE PERCENT (1%) SPECIAL EDUCATION FUND TAX IN THE PROVINCE OF MOUNTAIN PROVINCE FOR THE YEAR 2024

Pursuant to the provisions of Sections 233, 235, 246, 250 and 255 of RA 7160, otherwise known as the "Local Government Code of 1991; as implemented under Provincial Ordinance No. 314, s. 2018, otherwise known as "The 2018 Revised Revenue Code of Mountain Province," notice is hereby given to all real property owners anent the payment of the 1% Basic Real Property Tax and the additional 1% for the Special Education Fund Tax due this province for Calendar Year 2024.

The one percent (1%) Basic Tax and the one percent (1%) Additional Tax (SEF) shall be due and payable on the first day of January, 2024 and both shall be collected simultaneously.

Prompt payment shall be given a discount of ten percent (10%); while, advance payment shall be granted a twenty percent (20%) discount of the total current tax due.

Prompt Payment : Tax is paid from January 1 to March 31, 2024  
Advance Payment: Tax is paid before January 1, 2024

Failure to pay real property taxes for both BASIC and SEF on or before the dates indicated above shall subject the taxpayer to the payment of interest at a rate of two percent (2%) per month on the unpaid amount or 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.

After the end of the year for which the taxes are due and the real property taxes are not paid, the remedies provided for by law to enforce collection thereof will be availed by this office as follows:

1. Warrant of Levy on Real Property,
2. Sell the entire property at public auction, or
3. File civil suits with the court of competent jurisdiction.

Real property owners or persons having legal interest therein are requested to pay their taxes at the Office of the Municipal Treasurer where the property is located.

November 29, 2023 at Bontoc, Mountain Province.

  
**RAFAEL L. LINGBANAN, JR.**  
Provincial Treasurer

#### Copy furnished:

The Honorable Secretary of Finance, Manila  
The Executive Director, BLGF, Manila  
The Regional Director, BLGF-CAR, Baguio City  
The Provincial Governor, Bontoc, Mountain Province  
The Honorable Chairman and Sangguniang Panlalawigan Members,  
Bontoc, Mountain Province  
All Provincial and Municipal/City Treasurers of the Philippines  
All Municipal Treasurers, Mountain Province  
All National and Provincial Offices, Mountain Province  
All Barangay Chairmen/Treasurers, Mountain Province

DEPARTMENT OF FINANCE  
BUREAU OF LOCAL GOVERNMENT FINANCE  
CENTRAL OFFICE, MANILA



TO FOLLOW UP,  
PLEASE SITE  
Date: 12 Jan 2024 Received by  
BLGF-2024-O212