



Republic of the Philippines  
CITY OF NAVOTAS



CITY TREASURY OFFICE

NOTICE OF REAL PROPERTY TAX  
(RPT) PAYMENT

Notice is hereby given to all real property owners in the City of Navotas, that in pursuant to the applicable provisions under Republic Act No. 7160, otherwise known as the Local Government Code of 1991 and having been adopted and embodied under City Ordinance No. 2017-18, the **basic Real Property Tax (RPT)** for the Calendar Year 2025 shall be imposed based on the following rates:

Class of Property	Rate of Levy
Residential	One percent (1%)
Commercial	Two percent (2%)
Industrial	Two percent (2%)
Agricultural	One and one-half percent (1.5%)
Special Class	Two percent (2%)

In addition to the basic RPT, an **additional one percent (1%)** tax shall be imposed and accrue to the **Special Education Fund (SEF)**. Also, an **Idle Land Tax** is imposed at a rate of **four percent (4%)** which shall be in addition to the basic RPT.

The said taxes may be paid in four (4) instalments without penalty at the option of the taxpayer, based on the following prescribed periods:

- 1<sup>st</sup> Installment-on or before 31<sup>st</sup> March 2025
- 2<sup>nd</sup> Installment-on or before 30<sup>th</sup> June 2025
- 3<sup>rd</sup> Installment-on or before 30<sup>th</sup> September 2025
- 4<sup>th</sup> Installment-on or before 31<sup>st</sup> December 2025

Meanwhile, a **six percent (6%) discount** on the total tax due shall be granted to taxpayers who shall pay in advance. Discounts shall only be granted to properties without delinquency.

Failure to pay the tax upon the expiration of the prescribed periods provided above, shall subject the taxpayer to the payment of **interest at the rate of two (2%) percent per month** on the unpaid amount or fraction thereof, until the delinquent tax have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof shall not to exceed thirty-six (36) months or 72%.

Real property owners or any person/s having legal interest therein are enjoined to pay their taxes at the City Treasury Office (CTO), Navotas City Hall, M. Naval St., Sipac-Almacen, Navotas City. Our courteous personnel are more than willing to assist you in your concerns.