



Republic of the Philippines
PROVINCE OF APAYAO
PROVINCIAL GOVERNMENT CENTER
OFFICE OF THE PROVINCIAL TREASURER
LUNA

**NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX
AND ADDITIONAL 1% SPECIAL EDUCATION FUND TAX IN THE PROVINCE
OF APAYAO FOR THE YEAR 2024**

Notice is hereby given to all real property owners that pursuant to the provisions of the Local Government Code (RA 7160) and Article A Section 2A.01 and 2A.02 of the Provincial Revenue Code of Apayao, the payment of basic tax on real property, which is 1% of the assessed value of the real property and the additional 1 % levied for the Special Education Fund for **CY2024**, is due and payable on the **1st day of January 2024**. The same may however be paid in four (4) equal installments without interest, at the option of the taxpayer, as follows:

- 1st Installment – on or before March 31, 2024*
- 2nd Installment – on or before June 30, 2024*
- 3rd Installment – on or before September 30, 2024*
- 4th Installment – on or before December 31, 2024*

Both the basic tax and the additional 1% SEF tax shall be collected simultaneously.

Prompt payment shall be given a discount of ten (10%) while advance payment shall be entitled to twenty percent (20%) discount of the tax in accordance with the schedule of payment prescribed above.

Failure to pay the basic real property tax and the additional SEF tax on or before the dates indicated above shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount of 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 or seventy-two percent (72%).

Payments shall be made at the Office of the Municipal Treasurer of the Municipality where the subject property is located.

The Province may avail of the remedies for the collection of real property tax by administrative action through levy on the real property and sale of real property by public auction or by judicial action as provide in the code.

Luna, Apayao, January 04, 2024.

Copy Furnished:

The Honorable Secretary of Finance, Manila
The Executive Director, BLGF, Manila
The Regional Director, BLGF, CAR, Baguio City
The Honorable Provincial Governor, This Province
All Municipal Treasurers of Apayao
All Provincial/City and Municipal Treasurers of the Philippines
PTO File


WILMA K. IKITAN, EnP,REB,REA
Acting Provincial Treasurer

