



PROVINCIAL TREASURER'S OFFICE



DEPARTMENT OF FINANCE
Republic of the Philippines



**NOTICE OF PAYMENT OF 1% BASIC REAL PROPERTY TAX
AND 1% SPECIAL EDUCATION FUND TAX
IN THE PROVINCE OF DAVAO DEL NORTE FOR CALENDAR YEAR 2024**

NOTICE is hereby given to all real property owners in Davao del Norte Province that pursuant to Republic Act No. 7160, otherwise known as the Local Government Code of 1991, having adopted and embodied in the Provincial Tax Ordinance No. 2017-001 as Revised Revenue Code of the Province of Davao del Norte, the Basic Real Property Tax and Special Education Fund Tax for the calendar year 2024 at the tax rate of 1% respectively, shall become due and payable on the **1st day of January**. The said taxes may be paid in four (4) installments without penalty at the option of the taxpayers, as follows:

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

The 1% Basic Tax and the additional 1% SEF Tax shall be collected simultaneously.

A **10% discount** on the total tax due for both Basic and SEF (current year only) shall be granted to taxpayers who pay within the prescribed period stated above and **15% discount** of annual tax due for the succeeding year 2025 if paid on or before June 30, 2024. The mentioned discount shall only be granted to properties without delinquency.

Chapter III, Article I, Section 61 to 69 of the Revised Revenue Code states that the Provincial Government of Davao del Norte would like to **give leeway to delinquent taxpayers** by allowing them to pay on installment **by entering into a Compromise Agreement** with the Provincial Treasurer over real property taxes (Basic & SEF), including the interests.

Failure to pay the real property taxes upon the expiration of the periods as provided, or when due, shall subject the taxpayer to the payment of interest at the 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 in the unpaid tax or portion thereof exceed thirty six (36) months or 72%.

The province will apply the remedies for the collection of real property tax by **administrative action through levy on real property and sale of real property by Public Auction** as provided in Section 42 (6) of the Revised Revenue Code of the Province of Davao del Norte.

FORMAL DEMAND for the payment of the delinquent taxes and penalties due **NEED NOT BE MADE** before any of such remedies may be resorted to, this **NOTICE OF DELINQUENCY** shall be sufficient for the purpose.

EVELYN G. ESPRA, MPA
Provincial Treasurer

Copy furnished:

The Hon. Secretary of Finance, Manila
The Regional Director, BLGF XI
All Provincial Treasurers of the Philippines
All City Treasurers of the Philippines
All Municipal Treasurers of Davao del Norte
All 115 Barangays

