Republic of the Philippines
PROVINCE OF DAVAO DEL SUR
Room 5 Executive Building, Capitol Compund,
Brgy. Matti, Digos City 8002
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OFFICE OF THE PROVINCIAL TREASURER

NOTICE OF PAYMENT OF REAL PROPERTY TAX

FOR THE CALENDAR YEAR 2024

NOTICE IS HEREBY GIVEN that pursuant to the provisions of Section 233, 235 and 250 of Republic Act 7160, otherwise known as the Local Government Code of 1991, having adopted and embodied in the Revised Revenue Code of the Province of Davao del Sur through the Sangguniang Panlalawigan Ordinance No. 14-39, the payment of the **Basic Tax on Real Property Tax** at the rate of One Percent (1%) per annum and an additional of One Percent (1%) for the **Special Education Fund Tax**; and additional of Five Percent (5%) on idle lands for Calendar Year **2024** shall accrue on the First (1st) day of January, said taxes, however, maybe paid in ***four* (4)** equal installments without penalty, viz.

DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
CENTRAL OFFICE, MANILA
TO FOLLOW UP, PLEASE CITE: BLGF-2024-0442
Date: 25 Jan 2024 Received by:

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*

The Real Property Owner or Administrator or person having legal interest therein may avail of a discount as follows:

a. *Ten Percent (10%) Discount - is granted if the Basic and SEF for the current year are paid on or before the deadlines as provided in the existing ordinance;*
b. *Fifteen Percent (15%) Discount – is granted if the total annual tax obligation (Basic & SEF) for the current year are paid in full on or before January 20 of the same year;*
c. *Twenty Percent (20%) Discount - is granted if the total annual tax obligation (Basic and SEF) for the ensuing years are paid in full on or before October 31 of the current year.*

The Revised Revenue Code of this Province provides leeway to delinquent real property taxpayers or their authorized representatives by allowing payment of delinquent real property taxes, penalties, including expenses on an installment basis **by entering into a Compromise Agreement** with the Provincial Treasurer.

Failure of the Real Property owner, administrator or person having legal interest thereon to pay the Basic Real Property Tax and the Special Education Fund Tax upon the expiration of the periods mentioned above shall subject the taxpayer to the payment of penalty at the rate of ***Two Percent (2%) per month*** of delinquency on the unpaid amount until the delinquent tax shall have been fully paid; provided, however, that in no case shall the total penalty on the unpaid tax or portion thereof exceed ***thirty-six (36) months*** or ***seventy-two Percent (72%)***.

Under the Code, if the taxes become due and the real property taxes are not paid, this Province will apply remedies to enforce collection of delinquent real property taxes, including penalties and interest by **ADMINISTRATIVE ACTION THROUGH LEVY ON REAL PROPERTY AND SALE OF REAL PROPERTY BY PUBLIC AUCTION AND BY JUDICIAL REMEDY.**

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

Taxpayers are encouraged to pay on time at any of the following offices:

1. Office of the Municipal Treasurers in the municipality where the property is located;
2. Office of the Provincial Treasurer, Provincial Capitol, Matti, Digos City, Province of Davao del Sur.

FARAH GEMMA V. BIDAN, CPA
Provincial Treasurer

Copy furnished:

All Provincial/City Treasurers of the Philippines
All Municipal Treasurers of Davao del Sur
The Regional Director, BLGF, Region XI, Davao City
The Department of Finance, Manila
The Provincial Auditor, this Province