



Republic of the Philippines  
SAN CARLOS CITY (PANGASINAN)

2420

OFFICE OF THE CITY TREASURER



DEPARTMENT OF FINANCE  
Republic of the Philippines



## NOTICE OF PAYMENT OF THE BASIC REAL PROPERTY TAX AND ADDITIONAL TAX FOR SPECIAL EDUCATION FUND FOR CALENDAR YEAR 2024

Pursuant to the provisions of **Tax Ordinance No.17-15**, otherwise known as the **Revised Revenue Code of San Carlos City (Pangasinan)**, notice is hereby given that the payment of the **Basic Real Property Tax** which is **1.5%** of the assessed value of real property and additional **1% for Special Education Fund Tax** for the year **2024** in the City of San Carlos in Pangasinan shall be within **four (4) equal installments** without interest and/ or **one time payment**, as follows:

1<sup>st</sup> *Installment* – on/or before **March 31, 2024**

2<sup>nd</sup> *Installment* – on/or before **June 30, 2024**

3<sup>rd</sup> *Installment* – on/or before **September 30, 2024**

4<sup>th</sup> *Installment* – on/or before **December 31, 2024**

*One time Prompt Payment* (Current Year) - **January 1- March 31, 2024**

*One time Advance Payment* (Succeeding Years) - **January 1- March 31, 2024**

If the basic real property tax and the additional SEF tax are paid on time in accordance with the above prescribed schedule of payment, the taxpayer shall be granted a **ten percent (10%)** discount for the current year while payments made in advance for the succeeding years shall entitle the taxpayer with a discount of **twenty percent (20%)** of the annual tax due.

Payments of real property tax shall first be applied to prior year delinquencies, interests and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current year.

Failure to pay both the basic tax and the special education fund tax on or before expiration of the periods above-mentioned shall subject the taxpayer to the payment of interest at the rate of **two percent (2%)** per month on the unpaid amount until the delinquent tax 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 expiration of the time required to pay the Basic Real Property Tax and additional Special Education Fund (SEF) Tax, this office shall avail of the remedies allowed by law to enforce the collection thereof thru levy on real property or by judicial action.

**MARITES Q. CASTRO**  
*City Treasurer*

*Copy Furnished:*

The Honorable Secretary of Finance, Manila  
The Honorable Regional Director, BLGF, DOF, RO I  
The Honorable City Mayor, San Carlos City, Pangasinan  
All Provincial and City Treasurers in Pangasinan  
All Municipal Treasurers in Pangasinan  
All Barangay Captains of this City  
File

