



Office of the City Treasurer

Consunji St., Sto. Rosario, City of San Fernando, Pampanga 2000

02 January 2024

NOTICE OF PAYMENT OF REAL PROPERTY TAX IN THE CITY OF SAN FERNANDO, PAMPANGA FOR THE CALENDAR YEAR 2024

This is to inform all real property owners in the City of San Fernando, Pampanga that pursuant to Republic Act No. 7160 otherwise known as the Local Government Code of 1991 and Ordinance No. 2017-033 which pertains to the 2017 Revised Revenue Code and Market Code of the City of San Fernando, Pampanga, payment of one percent (1%) Basic Real Property Tax and one percent (1%) Additional Levy on Real Property for the Special Education Fund (SEF) shall become due and payable on the first day of January this year. The said taxes may be paid in four (4) equal installments without interest at the option of the taxpayer, 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

Both the basic tax and the additional SEF tax must be collected simultaneously. Payments of real property tax shall first be applied to prior year's delinquencies, interests and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

The taxpayer shall be entitled to a ten percent (10%) discount for prompt payment on all tax due. Moreover, if the payment is made in full on or before November 30 prior to applicable year, the taxpayer shall be entitled to twenty percent (20%) discount on land and 15% discount on building and machinery.

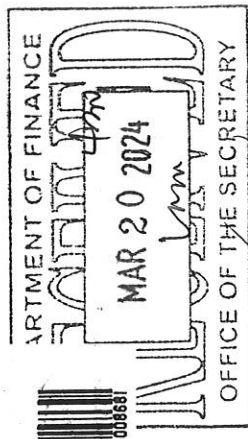
Failure to settle the taxes due on the deadlines set forth, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceeds thirty-six (36) months or seventy-two percent (72%).

After the end of the year for which the said taxes are due and no payment was made, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

Payment may be made over the counter at the City Treasurer's Office or thru online with proper coordination via cto@cityofsanfernando.gov.ph.


MARY ANN P. BAUTISTA
City Treasurer

Copy Furnished:
The Secretary of Finance, Department of Finance
The Regional Director, BLGF, Region III
The City Auditor, CSFP
All Provincial, City and Municipal Treasurers of the Philippines



www.cityofsanfernando.gov.ph

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