



Republic of the Philippines
CITY OF SILAY
OFFICE OF THE TREASURER



LAND TAX DIVISION

NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX
IN THE CITY OF SILAY, NEGROS OCCIDENTAL

Notice is hereby served pursuant to the provisions of Section 254 of the Local Government Code of 1991 (Republic Act 7160) that the Real Property Tax due and payable for Calendar Year **2024** has become delinquent with respect to the following:

1. The 1st Installment thereof becomes delinquent as of the 1st day of April, 2024;
2. The 2nd Installment, as of the 1st day of July, 2024;
3. The 3rd Installment, as of the 1st day of October, 2024;
4. The 4th Installment, as of the 1st day of January, 2024;

Upon the Real Property Tax or installment thereof becoming delinquent, the undersigned is mandated to enforce collection of delinquent taxes and for this purpose is empowered to resort any of the following remedies to satisfy the collection of taxes, penalties, and costs:

1. **Restraint on Personal Property**
2. **Warrant of Levy on Real Property**
3. **File civil suit with the proper court**
4. **Sell the entire delinquent real property at public auction at the expiration of the year for which the tax is due**

However, if at any time before any of the above stated remedies is instituted, payment of the delinquent tax and the corresponding penalty hereunder provided is made, it shall free the taxpayer from liability of his property to such auction.

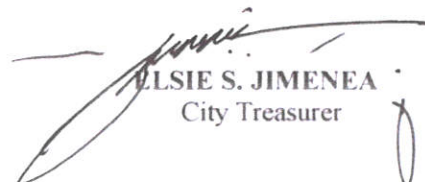
Interest on Unpaid Real Property Tax. Failure to pay the Real Property Tax, both Basic and Special Education Fund Tax, within the prescribed quarterly installment shall subject the taxpayer to the payment of interest of two percent (2%) per month on the unpaid amount or fraction thereof until the delinquent tax shall have been fully paid.

Cost of Sale. As soon as the Notice of Auction Sale has been published, the taxpayer is liable to pay ten percent (10%) of the total tax due (penalty included) in addition to the penalty.

Interest Payable. If the delinquent real property is sold at public auction, an additional two percent (2%) interest per month on the purchase price together with the ten percent (10%) costs of sale shall be paid by the owner or any person who has legal interest therein, before the auctioned property can be redeemed.

Delinquent taxpayers are therefore requested to pay their delinquent taxes within 30 days from receipt of the Notice of Delinquency to forestall the inclusion of their property in the list of delinquent properties to be sold at public auction.

This notice is given in connection with the sale at public auction of delinquent real properties scheduled anytime within the year.


ELSIE S. JIMENEA
City Treasurer

Copy furnished:

The Hon. Secretary of Finance, Manila
The Executive Director, BIR, DOF Manila
The Regional Director, BIR, Region VI
The Provincial and City Treasurers
All Municipal Treasurers, Province of Negros Occidental
All Barangay Captains, Silay City