

**NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN
THE CITY OF TACLOBAN FOR 2023 & PRIOR YEARS**

Notice is hereby served pursuant to the provisions of **Section 254** of the **Local Government Code of 1991 (RA-7160)** and **Ordinance No. 99-58** of the Sangguniang Panlungsod of Tacloban that the Real Property tax due for the Calendar Year 2023 has become delinquent with respect to the following:

1. The first installment thereof becomes delinquent as of April 2023.
2. The second on July 1, 2023
3. The third on October 1, 2023
4. The fourth, after December 31, 2023

Under the Code and Ordinance the undersigned is charged to enforce collection of delinquent taxes (2023 and prior years) and empowered to resort to any or all the following remedies to satisfy taxes, interest and costs.

1. Seizure of personal property of the taxpayer and sale thereof at public auction;
2. File civil suit with the proper court;
3. Levy on real property and sale of delinquent property or a usable portion thereof at public auction.

If however, at any time before any of the above stated remedies are instituted, payment of the delinquent tax or installment thereof and the corresponding interest hereunder provided and the expenses of sale are made, it shall free the taxpayer of his property from liability to such action.

PENALTY FOR DELINQUENCY: Failure to pay the real property tax during the period of payment without penalty of the quarter installment thereof shall subject the taxpayer to the payment of interest at the rate of two (2%) percent per month or a fraction thereof, until the delinquent tax shall have been fully paid provided that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

Further, unless the tax, surcharges and penalties are paid before the expiration of the year for which the taxes due except when the notice of the assessment or special levy is contested administratively or judicially pursuant to the provisions of **Sec. 226 of RA 7160**, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

DELINQUENT TAXPAYERS are therefore, requested to pay their delinquent tax or installment thereof to forestall filing of judicial action against the delinquent real property owners and/or the inclusion of the property in the list of delinquent properties to be sold at public auction.

THIS NOTICE is given for the purpose of selling at public auction or filing civil suit against the delinquent taxpayer with the proper court.

January 2, 2024


JENNIFER S. GUY
Acting City Treasurer

NOTE: In case payment has already been made on the above tax delinquency, please inform/present to the City Treasurer's Office the **Official Receipt/s** and/ or other evidence supporting the tax payment for record purposes.