



Republic of the Philippines
PROVINCE OF AGUSAN DEL SUR
Gov. Democrito O. Plaza Government Center, Prosperidad
PROVINCIAL ASSESSMENT AND TREASURY OFFICE



**NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND ADDITIONAL
1% SPECIAL EDUCATION FUND TAX IN THE PROVINCE OF AGUSAN DEL SUR
CALENDAR YEAR 2025**

Notice is hereby given to all real property owners that pursuant to the provisions of section 205, R.A. 7160, otherwise known as the Local Government code of 1991, a province or city, or a municipality, may levy and collect an annual tax of one percent (1%) basic on the assessed value of real property and additional one percent (1%) SEF which shall accrue to the province. The owner of the real property may pay the basic real property tax and the additional tax for SEF without interest, in four (4) equal installments, to be due and payable as follows:

- 1st Installment - on or before March 31, 2025
- 2nd Installment- on or before June 30, 2025
- 3rd Installment- on or before September 30, 2025
- 4th Installment - on or before December 31, 2025

The 1% Basic Tax and 1% additional tax for SEF , shall be collected simultaneously.

Advance payment shall be given a twenty percent (20%) discount on payment made in full on or before January 31, 2025. Prompt payment shall be given a discount of ten (10%) in accordance with the schedule of payment prescribed above

Failure to pay the Basic and SEF tax or before the dates indicated above shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount of fraction thereof, until the delinquent tax shall 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 or Seventy-two percent (72%).

Payment shall be made at the Office of the Municipal Treasurer of the municipality where the property is located.

The Provincial government unit may avail of the remedies for the collection of real property tax by administrative action through levy on the real property and sale of real property by public auction or by judicial action as provided in the code.

Copy furnished:

The Honorable Secretary of Finance
The BLGF Executive Director
Provincial /City/Municipal Treasurers of the Philippines


ALVIN G. ELORDE, CPA
Provincial Treasurer



"Taxes is the lifeblood of the Government. please pay religiously"