

## Office of the City Treasurer



BAGONG PILIPINAS

### NOTICE OF PAYMENT OF 1.5% BASIC REAL PROPERTY TAX AND 1% SPECIAL EDUCATION FUND TAX IN THE CITY OF CATBALOGAN FOR FISCAL YEAR 2025

This is to inform all concerned parties that, in accordance with Sections 233, 235, 246, 250, and 255 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the 1.5% Basic Real Property Tax and the additional 1% Special Education Fund Tax for the year 2025 are due and payable starting on the 1st of January. These two taxes shall be collected concurrently.

These taxes may be paid in four (4) equal installments, with no interest, at the discretion of the taxpayer, according to the following schedule:

**First Installment:** On or before March 31, 2025

**Second Installment:** On or before June 30, 2025

**Third Installment:** On or before September 30, 2025

**Fourth Installment:** On or before December 31, 2025



DEPARTMENT OF FINANCE  
Republic of the Philippines



A 10% discount will be granted to taxpayers who pay within the prescribed period.

A 20% discount will be offered to those who pay the full amount of the tax due for 2025 in advance, provided the payment is made on or before December 31, 2024.

Failure of the Real Property Owner, administrator or person having legal interest thereon to pay these taxes on or before the scheduled installment date, shall subject the taxpayer to a penalty at the rate of two percent (2%) for each month of delinquency, but in no case shall exceed seventy-two (72%) or thirty-six (36) months.

Additionally, a 5% tax will be imposed annually on idle lands, in addition to the Basic Real Property Tax.

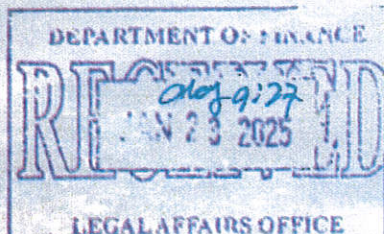
If taxes remain unpaid at the end of the year for which they are due, the following legal remedies will be pursued:

- Warrant of Levy on Real Property
- Public Auction of the Property
- Civil Suit filed with the Court of Competent Jurisdiction

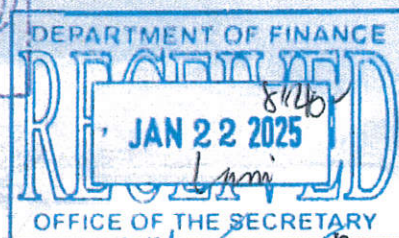
Real property owners or individuals with legal interest in the property are kindly requested to settle their taxes at the City Treasurer's Office.

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December 19, 2024.



*Elizabeth A. Lim*  
**ELIZABETH A. LIM**  
City Treasurer



Copy furnished:

The Hon. Secretary of Finance, Manila  
The Regional Director, BLGF VIII  
All Provincial Treasurers of Region VIII  
All City Treasurers of Region VIII  
All 24 Municipalities of Samar Province  
All 57 Barangays of Catbalogan City

