



Republic of the Philippines
Province of Negros Occidental
City of Escalante
Office of the City Treasurer

Gomez Street, Escalante City, Negros Occidental Tel. No. (034) 454-0406

NOTICE OF PAYMENT OF REAL PROPERTY TAX IN THE CITY OF ESCALANTE FOR THE CALENDAR YEAR 2025

Notice is hereby given that pursuant to Section 233,235,246,250 and 255, 258 & 260 of Republic Act 7160, otherwise known as the Local Government Code of 1991, the Basic Real property Tax and Special Education Fund Tax for the year 2025, at the rate of one percent (1%) each shall become due and payable on the first day of January. The said taxes, however, maybe paid in full or in four (4) equal installments without interest at the option of the taxpayer, 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

Any installment paid in advance for tax of succeeding year may be entitled to the 20 % discount. Ten (10%) percent discount shall be granted to any taxpayer who pays on or before deadline for the payment above prescribed, however, that there is no tax delinquency due on the same property.

Failure to pay the Real property Tax for Basic and Special Education Fund, on or before the scheduled installment date, shall subject the taxpayer concerned to an interest of two (2%) of each month of delinquency, provided, however, that in no case, shall the total interest of the unpaid tax or portion thereof exceed thirty six months or seventy two (72%) percent.

Accordingly, if the Real Property tax due for the first quarter of a tax year is not paid on or before the end of March of the same year, the penalty shall be reckoned from the first day of January at the rate of two (2%) percent every month of delinquency on the basis of the total amount due for the entire year and not on the amount due for the said first quarter of the year.

After the end of the year for which the taxes are due and the real property taxes are not paid, the remedies provided for by the law to enforce collection thereof will be availed by this office to satisfy taxes, penalties and costs to wit;

1. Warrant of levy on real property
2. File civil suits with the proper court
3. Sell the delinquent property thereof 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 is made, it shall be freed the taxpayer from liability for such action.

Real Property owners are requested to pay their taxes at the office of the City Treasurer where the properties are located.

Copy furnished:

The Honorable Secretary of Finance, Manila
The Executive Director, Bureau of Local Government Finance
The Regional Director, BLGF, DOF, Region VI, Iloilo
All City, and Municipal Treasurers
All Barangay Captain of this City
The City Auditor


WILFREDO D. RUIZ
City Treasurer