



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

DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
CENTRAL OFFICE MAIL
TO FOLLOW UP
PLEASE CITE
DATE 26 March 2025
Received by *RMB*
BLGF-2025-1575

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

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

Notice is hereby served that pursuant to the provisions of Sec. 250 and 254, 258 and 260 of the Local Government Code of 1991 (R.A. 7160). The Real Property Taxes due for the **Calendar Year 2025** and previous years have become delinquent with respect to the following:

1. The first installment thereof become delinquent as of April 1, 2025;
2. The second installment on July 1, 2025;
3. The third installment on October 1, 2025;
4. The fourth installment after December 31, 2025.

Upon the Real Property Tax or installment thereof becoming delinquent, the undersigned is charged to enforce collection of delinquent taxes (2023 and previous years) and for this purpose empowered to resort to any of the following remedies to satisfy collection of taxes, penalties and costs:

1. Distraint on Personal Property
2. Warrant of levy on Real Property
3. File Civil Suits with the proper court
4. Sell the entire delinquent 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 be free the taxpayer from liability of his property for such action.

Interest on unpaid Real Property Tax: Failure to pay the real property tax, both Basic and Special Education Fund Tax, without interest of the quarterly thereof, shall subject the taxpayer to the payment of interest of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall had/have been fully paid. (Provided, however, that in no case shall the total interest on the unpaid taxes or portion thereof exceed thirty six (36) months).

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

Interest Payable: If the delinquent property is sold at public auction, additional 2% interest per month on the bid prices shall be paid by the owner of the property before he can redeem the property sold.

Publication of Notice of Sale: The Notice of Sale shall be published in the newspaper of general circulation in the province once a week for two (2) weeks and by posting the Notice at the main entrance of the Provincial and all city and municipal halls within the province of Negros Occidental and in publicly accessible and conspicuous place in barangay where the property is located.

Delinquent taxpayers are therefore requested to pay their delinquent tax within thirty (30) days from receipt of Notice of delinquency to forestall the inclusion of their property on the list of delinquent properties to be sold at public auction.

This notice is given in connection with the sale of Delinquent Real Properties scheduled anytime of this Year 2025 and other legal remedies.


WILFREDO ROIZ
City Treasurer