



Republic of the Philippines
Province of Negros Oriental
CITY OF GUIHULNGAN



OFFICE OF THE CITY TREASURER

NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND ADDITIONAL 1% SPECIAL EDUCATION FUND TAX IN THE CITY GOVERNMENT OF GUIHULNGAN

Notice is hereby given to all real property owners that pursuant to the provision of Section 249-251 of the Local Government Code (R.A. 7160), the payment of the Basic Tax on real property, which is 1% of the assessed value for residential, for commercial and industrial, agricultural and the additional 1% levied of the Special Education Fund for **CY 2025, due and payable on 1st day of January 2025**. The same may however be paid in four (4) equal installments without interest or penalty, at the option of the taxpayers, 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 30, 2025

Both the basic and the additional SEF tax must be collected simultaneously.

Taxes paid on or before the above stated schedule shall be entitled to a ten percent (10%) discount.

Failure to pay the basic real property and additional SEF tax on or before the dates indicated above shall subject the taxpayer to the payment of the interest at the rate of two percent (2%) per month on the unpaid amount or 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%).

Real Property owners are requested to pay their taxes at the Office of the City Treasurer, City of Guihulngan, Negros Oriental.

The City of Guihulngan, Negros Oriental may avail of the remedies for the collection of real property tax by administrative action through levy on real property and sale of real property by public auction or by judicial action as provided in Section 249-251 of R.A. 7160.

City of Guihulngan, Negros Oriental, December 11, 2024.

PAMELA A. CALIJAN
City Treasurer

Copy furnished:

The Honorable Secretary of Finance, Manila
The Executive Director, BLGF, Manila
The Regional Director, BLGF, Region VII, Cebu City
Provincial/City and Municipal Treasurers of the Philippines
File
Republic of the Philippines

