



REPUBLIC OF THE PHILIPPINES
City of Iriga

Office of the City Treasurer



NOTICE OF PAYMENT OF BASIC REAL PROPERTY TAX AND SPECIAL EDUCATION FUND TAX IN THE CITY OF IRIGA FOR CALENDAR YEAR 2025 AND THE RPT AMNESTY PURSUANT TO RA 12001, OTHERWISE KNOWN AS THE "REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT (RPVARA)"

NOTICE IS HEREBY GIVEN to all real property owners in the City of Iriga that, pursuant to Republic Act No. 7160, otherwise known as the "*Local Government Code (LGC) of 1991*", as adopted under City Ordinance No. 2018-10, otherwise known as "The Revised Revenue Code of the City of Iriga", payment of **Basic Real Property Tax (RPT)** at the rate of One and Seventy-Five Percent (1.75%) for Commercial, Machinery and Industrial, One and Fifty Percent (1.50%) for Residential, and One and Sixty-Five Percent (1.65%) for Agricultural, and an additional of One Percent (1%) for the **Special Education Fund (SEF) Tax** for Calendar Year 2025 shall be due and payable starting **January 1, 2025**. These taxes may be paid in four (4) installments without 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 31, 2025**

DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
CENTRAL OFFICE MANILA



TO FOLLOW UP
PLEASE CITE
DATE 18 February 2025 Received by **RE-117**
BLGF-2025-0911

The **Basic Tax** and the additional **SEF Tax** shall be collected simultaneously. Real property taxpayers can avail of the following discounts:

10% -If the Basic RPT and SEF Tax are paid **on or before the installment deadlines**.

20% -If the basic RPT and SEF tax are paid in full on or before December 30, 2024.

In accordance with the **RPVARA**, real property taxpayers may avail of **RPT amnesty** under the following coverage and conditions:

Coverage: Penalties, surcharges, and interests from all unpaid RPTs, including Special Education Fund, Idle land tax, and other special levy taxes, prior to June 28, 2024 (effectivity of R.A. No. 12001).

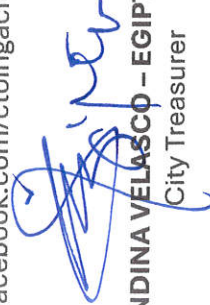
Options and Validity: One-time or installment payment within **two (2) years** from **June 28, 2024 to June 28, 2026**.

Exceptions:

1. Delinquent real properties that have been disposed of at public auction to satisfy the RPT delinquencies;
2. Real Properties with tax delinquencies which are being paid pursuant to a compromise agreement; and
3. Real properties subject to pending cases in court for RPT delinquencies.

Failure to pay the real property tax upon the expiration of the periods as provided or when due shall subject the taxpayer to the payment of interest at the rate of two (2) percent per month on the unpaid amount or a fraction thereof until the delinquent tax shall have been paid in full. Provided, however, that in no case shall the total interest in the unpaid tax or portion thereof exceed thirty – six (36) months.

The City 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 the LGC. For more information, please contact the **City Treasurer's Office** at: **Phone:** (054) 299-9915, **FB Account:** <https://www.facebook.com/ctoairigacity>, **Email:** cto.cityofiriga@gmail.com


SEGUNDINA VELASCO – EGIPTO, MPA
City Treasurer

Copy furnished:

The Executive Director, DOF – BLGF Manila
The Regional Director, DOF – BLGF, Reg. Office 5, Legazpi City
All Provincial/City Treasurers of the Philippines
All Brgy. Captains and School District of Iriga City