



Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte

OFFICE OF THE PROVINCIAL TREASURER

NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND THE ADDITIONAL 1% SPECIAL EDUCATION FUND TAX IN THE PROVINCE OF LEYTE FOR THE YEAR 2025

Notice is hereby given to all real property owners that pursuant to the provisions of the Local Government Code (R.A. 7160) and Section 12 & Sec. 13, Chapter III of the Provincial Tax Ordinance No. 2, s. 1993 of Leyte, the payment of the Basic Tax on real property which is 1% percent of the assessed value of the real property and the additional 1% levied for the Special Education Fund for **CY 2025**, is due and payable on the **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 taxpayer, as follows

1 st installment	-	on or before March 31, 2025
2 nd installment	-	on or before June 30, 2025
3 rd installment	-	on or before September 30, 2025
4 th installment	-	on or before December 31, 2025

Both the Basic Tax and the additional 1% SEF tax shall be collected simultaneously.

Prompt payment shall be given a discount of ten percent (10%) while advance payment shall be entitled to a twenty percent (20%) discount of the tax due in accordance with the schedule of payment prescribed above.

Failure to pay the basic real property tax and the additional SEF tax on or before the dates indicated above shall subject the taxpayer to the payment of 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%).

Payment shall be made at the Office of the Municipal Treasurer where the property is located.

The Province may avail 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 Code.

Palo, Leyte, Philippines, December 27, 2024.

Copy furnished:

The Honorable Secretary of Finance, Manila
The Executive Director, Manila
The Regional Director, BLGF, Region VIII, Tacloban City
The Honorable Provincial Governor of Leyte, Palo, Leyte
The Honorable Sangguniang Panlalawigan of Leyte, Palo, Leyte
All City and Municipal Treasurers of Leyte
All Provincial/City and Municipal Treasurers of the Philippines
File


RUTH Y. SURPIA
Provincial Treasurer

