



Republic of the Philippines
Province of Negros Oriental
OFFICE OF THE PROVINCIAL TREASURER
Dumaguete City

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

NOTICE IS hereby given that pursuant to Section 233, Chapter 4, Section 235, Chapter 5, Section 246 and 251, Chapter 6 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, having been adopted and embodied in an enabling Provincial Ordinance No. 14, Series of 2016, the Basic Real Property Tax and Special Education Fund Tax for the Calendar Year 2025 at the rate of one percent (1%) each, shall become due and payable on the 1st day of January. The said taxes may be paid in four (4) equal installments without interest at the option of the taxpayer, as follows:

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|-----------------------------|-----------------------------------|
| 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 |

Likewise, consistent with aforementioned ordinance, there is hereby granted tax discount on all real properties free from tax delinquency at the following rates quoted as follows:

1. Advance Payment:
 - A. 20% discount if paid in full on or before December 31 of the current year for the succeeding year's taxes
2. Prompt Payment:
 - A. 20% discount if paid in full on or before January 31 of the current year for the current year's taxes
 - B. 15% discount if paid in full from February 1 up to March 31 of the current year's taxes
3. Installment Payment:
 - A. 10% discount if paid by installment based on or before the end of every quarter of the current year's taxes

Failure to pay real property taxes for the Basic Tax and Special Education Fund (SEF) Tax within the scheduled date of payment as reflected above shall subject the taxpayer concerned to an interest of two percent (2%) for each month of delinquency, provided, however that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

The province 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 judicial action as provided by the Code should the taxpayer fail to pay its taxes.

In accordance with Republic Act No. 12001 dated June 13, 2024, delinquent taxpayers may avail of the tax amnesty granted therein.

Owners of real property or persons having legal interest therein are requested to pay their taxes at the Office of the Municipal Treasurer where the properties are located or in any Provincial, City or Municipal Treasurer of the Philippines whichever is convenient to them.

Issued this 19th day of December 2024 in Dumaguete City, Negros Oriental, Philippines.

cc:

The Honorable Secretary of Finance, Manila
The Executive Director, BLGF, Manila
The Regional Director, BLGF, Region VII, Cebu City
All Provincial and City Treasurers
All Municipal Treasurers of Negros Oriental
The Provincial Auditor

JESSIE GARSULA DAGDAYAN, MPA
Provincial Treasurer