



Republic of the Philippines
PROVINCE OF ALBAY
Legazpi City

Office of the Provincial Treasurer

NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND 1% SPECIAL EDUCATION TAX FOR CALENDAR YEAR 2025

Notice is hereby given that pursuant to the salient provisions of Article IV of the 1999 Provincial Tax Code of the Province of Albay implementing Sections 233, 235, 250 and 255 of Republic Act 7160, otherwise known as the Local Government Code of 1991, the one percent (1%) Basic Real Property Tax and the additional 1% Special Education Tax for Calendar Year 2025 may be paid on or before 31 March 2025.

The one percent (1%) Basic Tax and the additional one percent (1%) Special Education Tax shall be collected simultaneously. A ten percent (10%) discount on prompt payment (for FY 2025) and 20% discount on advance payment (for FY 2026 and beyond) on the total tax due for both Basic and SEF shall be granted to taxpayers who shall pay within the prescribed period set forth per Provincial Ordinance No. 0047-2019. A tax amnesty shall also be granted to delinquent taxpayer per RA #12001, otherwise known as the Real Property Valuation and Assessment Reform Act.

Failure to pay the said tax on or before the dates indicated above, shall subject the taxpayers to a penalty at the rate of two per centum (2%) for each month of delinquency, but not to exceed 36 months or seventy-two percent (72%). After the end of the year for which the taxes are due and real property taxes are not paid, the administrative remedies provided for in the code to enforce the collection thereof shall be availed of by this Office.

Owners of real property/ies or persons having legal interest therein are requested to pay their taxes at the Offices of the respective Municipal Treasurers where their property/ies are located.


MAYFLOR ATOS-DEANG
Provincial 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
Municipal Treasurers, this province
The Provincial Auditor of Albay
The Provincial Assessor of Albay*