



Republic of the Philippines
PROVINCE OF ALBAY
Legazpi City

DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
CENTRAL OFFICE MANILA
TO FOLLOW UP
PLEASE CITE
DATE 07 January 2025
Received by
BLGF-2025-0052
pmb

Office of the Provincial Treasurer

NOTICE OF DELINQUENCY IN THE PAYMENT OF THE REAL PROPERTY TAX

Notice is hereby given that pursuant to the salient provisions of Republic Act 7160 otherwise known as the Local Government Code of 1991, specifically Section 254 thereof as implemented by Article 345 (a) (b) of the IRR therefore, the Real Property Tax (for both Basic and SEF) accruing to the Province of Albay for Calendar Year 2024 has become delinquent as of 01 January 2025.

The Administrative Remedies (Distrain of Personal Properties, Issuance of the Warrant of Levy and the Conduct of Public Auction) as well as Judicial Action provided under Section 256 of the code may be availed of by this Office to effect the collection thereof. However, if payment of the said tax is made at any time before the availment of the remedies heretofore provided, a Penalty or Surcharge at the rate of two per centum (2%) per month of delinquency but not to exceed seventy-two per centum (72%) shall be collected in addition to the regular tax.

After the expiration of the year for which the tax is due and payable and payment thereon is not effected, the delinquent real property will be sold at Public Auction and the title to the property will be vested to the purchaser, subject, however, to the right of the property owner or any person having legal interest therein to redeem the property within one (1) year from the date of sale.


MAYFLORE 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*

PTO/MAD/emj/jmt