

Republic of the Philippines
PROVINCE OF PAMPANGA
City of San Fernando



OFFICE OF THE PROVINCIAL TREASURER

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

Notice is hereby served that pursuant to the provisions of Republic Act No. 7160 of the Local Government Code of 1991, (Section 233, 235, 250 and 255) and the Revised Revenue Code of the Province of Pampanga (Sec. 48, 49, 52, 53, 54) which states, the one percent (1%) Basic Real Property tax and the additional one percent (1%) Special Education Fund Tax for the Calendar Year may be paid in four (4) equal installments without interest at the option of the taxpayers, as follows:

- 1st Installment ----- On or before March 31 of the Calendar Year
2nd Installment ----- On or before June 30 of the Calendar Year
3rd Installment ----- On or before September 30 of the Calendar Year
4th Installment ----- On or before December 31 of the Calendar Year

The one percent (1%) basic tax and the additional one percent (1%) Special Education Fund Tax shall be collected simultaneously. Ten percent (10%) discount on the total tax due for prompt payments shall be granted to taxpayers who pay within the prescribed period of payment and Twenty percent (20%) discount for advanced payment to be paid in full up to December 15 of the year prior to the succeeding taxable year.

Failure to pay the said tax on or before the dates indicated above, shall subject the taxpayers to the payment of interest at the rate of two percent (2%) for each month of delinquency, until the delinquent taxes shall have been fully paid. After the end of the year for which the taxes are due and real property taxes are not paid, the civil remedies provided for in the code to enforce the collection thereof will be availed by this office.

Payment of such taxes may be made in the Office of the Municipal Treasurer of the municipality where the properties are located, or in the, Office of the Provincial Treasurer, provided, however, that the concerned offices has the complete and updated records of said property.

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PIA MAGDALENA D. QUIBAL
Provincial Treasurer

Copy Furnished:

All Provincial / City Treasurers of the Philippines
All Municipal Treasurer of Pampanga
The Regional Director, BLGF, Region III CSFP
The Department of Local Government Finance, Metro Manila
The Provincial Auditor, this Province