



Office of the City Treasurer

Consunji St., Sto. Rosario, City of San Fernando, Pampanga 2000

NOTICE OF PAYMENT OF REAL PROPERTY TAX IN THE CITY OF SAN FERNANDO, PAMPANGA FOR THE CALENDAR YEAR 2025

This is to inform all real property owners in the City of San Fernando, Pampanga that pursuant to Republic Act No. 7160 otherwise known as the Local Government Code of 1991 and Ordinance No. 2017-033 which pertains to the 2017 Revised Revenue Code and Market Code of the City of San Fernando, Pampanga, payment of one percent (1%) Basic Real Property Tax and one percent (1%) Additional Levy on Real Property for the Special Education Fund (SEF) shall become due and payable on the first day of January this year. The said taxes may be paid in four (4) equal installments without interest 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 SEF tax shall be collected simultaneously. Payments of real property tax shall first be applied to prior year's delinquencies, interests and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

The taxpayer shall be entitled to a ten percent (10%) discount for prompt payment on all tax due. Moreover, if the payment is made in full on or before November 30 prior to applicable year, the taxpayer shall be entitled to twenty percent (20%) discount on land and 15% discount on building and machinery.

Pursuant to Republic Act No. 12001, otherwise known as Real Property Valuations and Assessment Reform Act, dated June 13, 2024 which was being adopted by the City of San Fernando, Pampanga through SP Resolution No. 2024-185, wherein Section 30 of the former provides the Granting of Tax Amnesty on Real Property Taxes and Special Levies on Real Property which shall cover penalties, surcharges, and interest from all unpaid real property taxes, including Special Education Fund, Idle Land Tax, and other Special Levy Taxes, prior to the effectivity of this Act. Provided, that the real property amnesty hereby authorized and granted can only be availed within a period of two (2) years after the effectivity of this Act.

This relief may be availed by a delinquent property owner with the option of one-time payment or installment payment of the delinquent real property taxes within two (2) years from the effectivity of this Act. This amnesty shall not extend to the following real properties:

- Delinquent real properties which have been disposed of at public auction to satisfy the real property tax delinquencies;
- Real Properties with tax delinquencies which are being paid pursuant to a compromise agreement; and
- Real properties subject to pending cases in court for real property tax delinquencies.

Failure to settle the taxes due on the deadlines set forth, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceeds thirty-six (36) months or seventy-two percent (72%).

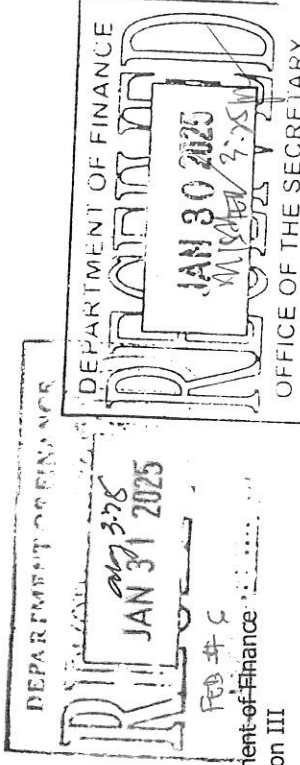
Payment may be made over the counter at the City Treasurer's Office or thru online with proper coordination via cto@cityofsanfernando.gov.ph.

02 January 2025

MARY ANN P. BAUTISTA
City Treasurer

Copy Furnished:

The Secretary of Finance, Department of Finance
The Regional Director, BLG, Region III
The City Auditor, CSFP
All Provincial, City and Municipal Treasurers of the Philippines



www.cityofsanfernando.gov.ph



DEPARTMENT OF FINANCE
Republic of the Philippines



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