



Republic of the Philippines
Province of Negros Occidental
CITY OF VICTORIAS
Office of the Treasurer



NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE CITY OF VICTORIAS, NEGROS OCCIDENTAL

Notice is hereby served that pursuant to the provisions of Section 254, of R.A. 7160, otherwise known as the Local Government Code of 1991. The Real Property Taxes due and payable for **Calendar Year 2024** have become delinquent with respect to the following:

1. The 1st installment thereof became delinquent as of April 1, 2024
2. The 2nd installment on July 1, 2024
3. The 3rd installment on October 1, 2024
4. The 4th installment on January 1, 2025

Upon the Real Property Tax or installment thereof becoming delinquent, the undersigned is mandated to enforce the collection of delinquent taxes and for this purpose is empowered to resort to any of the following remedies to satisfy the collection of taxes, penalties, and costs:

1. Distraint on Personal Property
2. Warrant of Levy on Real Property
3. File a civil suit with the proper account
4. Sell the entire delinquent real property at public auction the expiration of the year for which the tax is due

However, if at any time before any of the above-stated remedies is instituted payment of the delinquent tax and the corresponding penalty hereunder provided is made, it shall free the taxpayer from liability of his property to such action.

Interest on Unpaid Real Property Tax. Failure to pay the Real Property Tax, both Basic and Special Education Fund Tax, within the prescribed quarterly installment shall subject the taxpayer to the payment of interest of two percent (2%) per month on the unpaid amount or fraction thereof until the delinquent tax shall have been fully paid.

Cost of Sale. As soon as the Notice of Auction Sale has been published, the taxpayer is liable to pay ten percent (10%) of the total tax due in addition to the penalty.

Interest Payable. If the delinquent real property is sold at public auction, an additional two percent (2%) interest per month on the purchase price together with the ten percent (10%) costs of sale shall be paid by the owner or any person who has legal interest therein, before the auctioned property can be redeemed.

Delinquent taxpayers are therefore requested to pay their delinquent tax within 30 days from receipt of the Notice of Delinquency to forestall the inclusion of their property in the list of delinquent properties to be sold at public auction.

Victorias City, Negros Occidental, December 23, 2024.

MARIA ROSIELYN D. GUSTILO, MPAG
City Treasurer