DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
CENTRAL OFFICE MANILA
TO FOLLOW UP PLEASE CITE BLGF-2025-0507
DATE: 28 January 2025 Received by Rwb

Republic of the Philippines
PROVINCE OF ZAMBALES
Iba, Zambales

# OFFICE OF THE PROVINCIAL TREASURER

## NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND THE ADDITIONAL 1% SPECIAL EDUCATION FUND TAX IN THE PROVINCE OF ZAMBALES FOR THE YEAR 2025

Notice is hereby given to all real property owners that pursuant to the provisions of the **Local Government Code (RA No. 7160)** and the **Provincial Revenue Ordinance No. 2017-12 of the Provincial Government of Zambales**, the payment of the Basic Tax on real property which is 1% percent of the assessed value of the real property, and the additional 1% levied for the Special Education Fund for CY 2025, is due and payable on the 1st day of January 2025. The same may however be paid in four (4) equal installments without interest or penalty, at the option of the taxpayer, as follows:

| | |
|---|---|
| 1st Installment | on or before March 31, 2025 |
| 2nd Installment | on or before June 30, 2025 |
| 3rd Installment | on or before September 30, 2025 |
| 4th Installment | on or before December 31, 2025 |

The 1% Basic Tax and the additional 1% SEF tax shall be collected simultaneously. A discount of up to twenty percent (20%) shall be granted to taxpayers with advanced and prompt payments:

**Advance Payment**

A. **20% discount if paid in full on or before November 1 of the current year for the succeeding year's taxes.**
B. **10% discount if paid in full from November 2 until December 31 of the current year for the succeeding year's taxes.**

**Prompt Payment**

A. **10% discount if paid in full from January1 up to March 31 of the current year.**

Failure to pay the basic real property tax and the additional SEF tax on or before the dates indicated above shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, until the delinquent tax have been fully paid. Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months or seventy-two percent (72%).

Payment shall be made at the Office of the Municipal (or Provincial) Treasurer where the property is located.

The Province may avail the remedies for the collection of real property tax by administrative action through levy on real property and sale of real property by public auction or by judicial action as provided in the Code.

**EMMANUEL C. ADAOAG**
*PGDH-PPDC/Acting Provincial Treasurer*

*Copy furnished:*

*The Honorable Secretary of Finance, Manila*
*The Executive Director, BLGF Manila*
*The Regional Director, BLGF, Region III, San Fernando, Pampanga*
*All the Provincial/City Treasurers of the Philippines*
*All Municipal Treasurers of Zambales*