



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

NOTICE is hereby given pursuant to section 233, 235, 246, 250 and 255 of the Republic Act 7160, otherwise known as the **Local Government Code of 1991**, that the **one percent (1%) Basic Real Property Tax and additional one percent (1%) Special Education Fund Tax for the year 2025 shall become due and payable on the first day of January**. These taxes may be paid in four (4) equal installments without interest at the option of the taxpayer, as follows:

1 <sup>st</sup> Installment	on or before March 31, 2025
2 <sup>nd</sup> Installment	on or before June 30, 2025
3 <sup>rd</sup> Installment	on or before September 30, 2025
4 <sup>th</sup> Installment	on or before December 31, 2025

A **ten percent (10%) discount** shall be granted to taxpayer who pays on or before the prescribed period herein set forth.

A **twenty percent (20%) discount** shall be granted to taxpayer who pays in advance the tax due for year 2026 onwards. Provided, the payment is made in full on or before March 31 of the current year.

Failure of the Real Property Owner, administrator or person having legal interest thereon to pay these taxes on or before the scheduled installment date, shall subject the taxpayer to a penalty at the rate of two percent (2%) for each month of delinquency, but in no case shall exceed seventy-two (72%) or thirty-six (36) months.

After the end of the year, for which the taxes are due and the real property taxes are not paid, the remedies provided for by the law to enforce collection thereof will be availed by this Office, as follows:

1. Warrant of Levy on Real Property.
2. Sell the entire property at public auction; and
3. File civil suit with the court of competent jurisdiction.

Real Property owners or persons having legal interest therein are requested to pay their taxes at the City Treasurer's Office.

Zamboanga City, December 11, 2024

  
**ROMELITA F. CANDIDO**  
City Treasurer

Copy furnished:  
The Hon. Secretary of Finance, Manila  
The Regional Director, BLGF, Region IX  
All Provincial/Municipal/City Treasurers of the Philippines