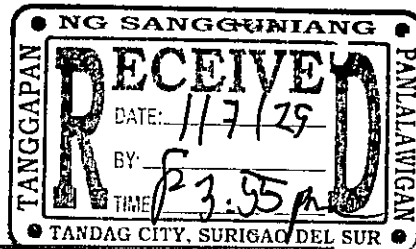




Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
TANDAG

Office of the Provincial Treasurer

Tel # 086-211-3177/ 5519 email add:pto@surigaodelsur.gov.ph



NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND 1% SPECIAL
EDUCATIONAL FUND IN THE PROVINCE OF SURIGAO DEL SUR
FOR THE YEAR 2025

Notice is hereby to all real property owners in Surigao del Sur Province that pursuant to Republic Act No. 7160, otherwise known as the Local Government Code of 1991, having adopted and embodied in the Provincial Tax Ordinance No. 46-2023 dated August 15, 2023 as Revised Revenue Code of the Province of Surigao del Sur, the Basic Real Property Tax and Special Education Fund Tax for the calendar year 2025 at the tax rate of 1% respectively, shall become due and payable on the 1st day of January. The said penalty at the option of the Taxpayers, 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 1% additional tax for SEF, shall be collected simultaneously.

Chapter II, Article A, Section 2A-05 of the Revised Revenue Code states that if the Basic real property and additional SEF tax (current year only) are paid on or before the period stated above, the taxpayer shall be entitled to a discount of **Ten percent (10%)**. If the above-mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to **Fifteen percent (15%)** tax discount. The mentioned discount shall only be granted to properties without delinquency.

Failure to pay the real property taxes upon the expiration of the periods as provided, or when due, 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 shall have been fully paid. Provided, however, that in no case shall the total interest in the unpaid tax or portion thereof exceed thirty-six (36) months or 72%.

The province will apply the remedies on the collection of real property tax by **administrative action through levy on real property and sale of real property by public Auction** as provided in Section 2A-07 of the Revised Code of the Province of Surigao del Sur.

FORMAL DEMAND for the payment of the delinquent taxes and penalties due **NEED NOT BE MADE** before any such remedies may be restored to, this NOTICE OF DELINQUENCY shall be sufficient for the purposes.

FERMINA D. PALANGPANG
Provincial Treasurer

Tanggapan ng Sangguniang Panlalawigan
SURIGAO DEL SUR
OSSP-SDS-2024-4370
Telephone No.: (086) - 211 - 5832
E-Mail: tpsurigaosur@yahoo.com

Date: _____
Time: _____
Received by: _____

Copy furnished:

-The Secretary of Finance
Department of Finance, Manila

-The Executive Director
BLGF, DOF, Manila

-The Regional Director, CARAGA Region, Butuan City
-The Provincial Governor, Surigao del Sur

~~-The Honorable Sangguniang Panlalawigan, Surigao del Sur~~
All Provincial/City Treasurers