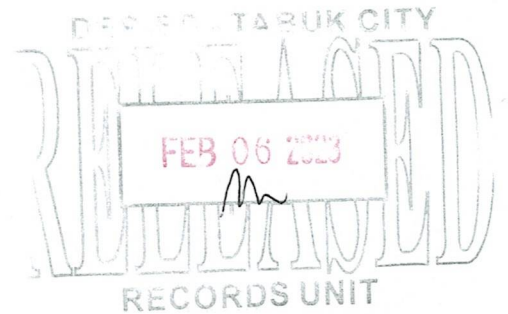




Republic of the Philippines  
**Department of Education**  
Cordillera Administrative Region  
**Schools Division of Tabuk City**



**Office of the Schools Division Superintendent**

**Division Memorandum**



No. SS Series 2023

TO: Assistant School Division Superintendent  
Chief Education Supervisors  
Elementary and Secondary School Heads  
All Others Concerned

Date: February 3, 2023

Subject: PAYMENT OF COMMUNITY TAX CERTIFICATE AND REAL PROPERTY TAX

1. Under Republic Act (RA) No. 7160 (Local Government Code [LGC] of 1991), a province or city, or municipality may levy and collect an annual tax of one percent (1%) on the assessed value of real property in addition to the basic real property tax. The additional 1% tax on the real property collected in the province is shared equally by the province and the municipality within its territorial jurisdiction. On the other hand, cities keep all of their collection.
2. The proceeds from this special levy accrue to the SEF and are automatically released to the LSBs. The SEF provides the source of funds for the supplementary annual budgetary needs for the operation and maintenance of public schools within the province, city, or municipality through an annual SEF Budget.
3. Relative to this, all DepEd personnel (Management Staff, Teaching, and Non-Teaching Personnel) are encouraged and mandated to pay in due time their Real Property Taxes to derive mutual benefits by strengthening links with each other.
4. Payment of a Community Tax Certificate is also encouraged. Photocopy of the CTC of all personnel shall be submitted on or before February 28, 2023.
5. For guidance and compliance of all concerned.

*For*   
**IRENE S. ANGWAY, Ph.D., CESO VI**  
Schools Division Superintendent 

SGOD/SMN/AMBB

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