

## ADVISORY ON REAL PROPERTY TAX AMNESTY

**PAGE NOS.**

<b>BUREAU OF LOCAL GOVERNMENT FINANCE MEMORANDUM CIRCULAR NO. 003-2025 Tax Amnesty on Real Property Taxes Under Republic Act No. 12001 or the "Real Property Valuation and Assessment Reform Act"</b>	<b>1</b>
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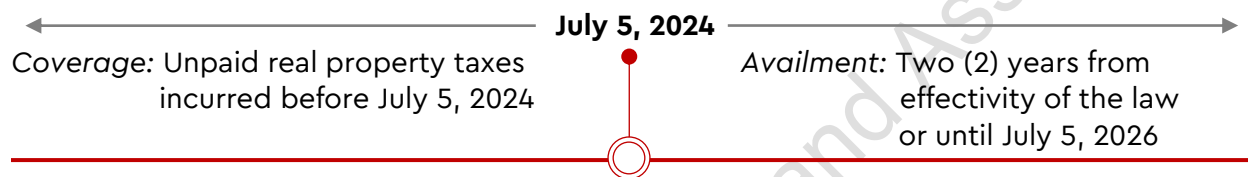
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**TAX AMNESTY ON REAL PROPERTY TAXES  
UNDER THE REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT**

*Coverage and Availment*



The amnesty also covers:

- Penalties, surcharge, and interests for unpaid real property taxes
- Special education fund
- Idle land tax
- Other special levy taxes

The amnesty excludes:

- Delinquent real properties that have been sold at public auction to settle real property tax delinquencies;
- Delinquent real properties with delinquencies being paid under a compromise agreement; and
- Delinquent real properties involved in ongoing court cases related to real property tax delinquencies.

*Manner of Payment*

- May either be in a lump sum or through installment payments until July 5, 2026
- LGUs may issue an ordinance to outline payment methods, but the absence of such an ordinance will not hinder the implementation of the tax amnesty

Source:

*Bureau of Local Government and Finance Memorandum Circular No. 003-2025*