

[REPUBLIC ACT NO. 3275, June 17, 1961]

**AN ACT TO AMEND CERTAIN SECTIONS OF REPUBLIC ACT
NUMBERED ONE HUNDRED AND EIGHTY-THREE, OTHERWISE
KNOWN AS THE CHARTER OF PAS AY CITY.**

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section thirty-six of Republic Act Numbered One hundred and eighty-three is hereby amended to read as follows:

"SEC. 36. *When assessment may be increased or reduced.*—The City Assessor shall during the first fifteen days of January of each year add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He may during the same period revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessment as the case may be once every three years."

SEC 2. Section forty of the same Act is hereby amended to read as follows :

"SEC. 40. *Constitution and compensation of Board of Tax Appeals.*—There shall be a Board of Tax Appeals which shall be composed of five members to be appointed by the President of the Philippines with the consent of the Commission on Appointments upon the effectivity of this Act, three of whom shall be owners of real estate in the city and two shall represent the tenant-lessee interest in the city upon the recommendation of the Pasay Homeowners Association, Inc. The members of the Board of Tax Appeals, except the chairman, shall receive a compensation of twenty-five pesos for each day on which they actually attend the sessions of the Board. The chairman of the Board shall be designated in the appointment and shall receive thirty pesos as compensation for each day that he attends the sessions of the Board. He shall have the power to appoint a secretary of the Board in accordance with the Civil Service Law and rules and with the concurrence of a majority of its members. The secretary shall be the custodian, under the supervision of the chairman, of all the properties and records of the proceedings of the Board and shall receive such salary as the Board may