

**[ REPUBLIC ACT NO. 1837, June 22, 1957 ]**

**AN ACT AMENDING CERTAIN SECTIONS OF REPUBLIC ACT  
NUMBERED FOUR HUNDRED NINE, OTHERWISE KNOWN AS THE  
REVISED CHARTER OF THE CITY OF MANILA.**

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

SECTION 1. Section fifty-nine of Republic Act Numbered Four hundred nine, otherwise known as the Revised Charter of the City of Manila, is amended to read as follows:

"SEC. 59. *Revision of assessment.*—The city assessor and collector shall, during the first fifteen days of December of each year, add to his list of taxable real estate the city the value of the improvements placed upon such property during the preceding year, and any proper 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 assessments as the case may be: *Provided, however,* That no increase in the assessment of a particular real estate shall be made oftener than once every live years. He shall give notice by publication for ten days prior to December first in two newspapers of general circulation published in the city, that he will be present in his office for that purpose on said days, and he shall further notify in writing each person the amount of whose tax will be changed by such action or such proposed change by delivering c mailing such notification to such person or his authorize agent at the last known address of such owner or age in the Philippines sometime in the month of November."

SEC. 2. A new section, to be known as section sixty-A is inserted between sections sixty and sixty-one to read as follows:

"SEC. 60-A. *Time and manner of appealing to Board Tax Appeals.*—In case the Municipal Board, or any owner of real estate or his authorized agent, or any tenant or lessee of land shall feel aggrieved by any decision the city assessor and collector under the preceding sections of this article, such Board, owner or agent, or tenant or lessee may, within sixty days after the date on which the taxpayer received the notice of the assessor, appeal to the Board of Tax Appeals Tax Appeals. The appeal shall be perfected by filing a written notice of the same with the city assessor ans collector, and it shall be the duty of that officer forthwith to transmit the appeal to the Board of Tax Appeals with all written evidence in his possession relating to such assessment and valuation: *Provided, however,* That in case of tenants or lessees affected I the assessment,