

[Acts No. 4173, December 04, 1934]

AN ACT AMENDING SECTIONS TWENTY-FOUR HUNDRED AND EIGHTY-ONE, TWENTY-FOUR HUNDRED AND NINETY-THREE, TWENTY-FOUR HUNDRED AND NINETY-EIGHT, AND TWENTY-FIVE HUNDRED AND TWO OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE REVISED ADMINISTRATIVE CODE, AS AMENDED, AND ADDING A NEW SECTION AFTER SECTION TWENTY-FIVE HUNDRED AND TWO.

Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section twenty-four hundred and eighty-one of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, as amended by section one of Act Numbered Twenty-nine hundred and ninety-one, is hereby further amended so as to read as follows:

"SEC. 2481. *Powers and duties of the city assessor.*—There shall be a city assessor, who shall have charge of the department of assessment. The city assessor and his authorized deputies, who are empowered to administer any oath authorized to be administered in connection with the valuation of real estate for the assessment or collection of taxes, shall appraise and value all the real estate in the city, and assess for taxation all such real estate not expressly exempt, except machines, mechanical contrivances, instruments, tools, implements, appliances, apparatus, and paraphernalia used for industrial, agricultural, or manufacturing purposes, which shall be excluded from such valuation and assessment whether or not attached to lands or buildings. He shall prepare and file with the city treasurer before April first of every year a list of the real estate so valued which is exempt from taxation and a separate list of the taxable real estate: *Provided, nevertheless,* That if any taxpayer desires to pay his tax before April first the city assessor must furnish the city treasurer upon request a certified list of the assessed value of the real estates of such taxpayer pertaining to the year for which the tax is offered to be paid.

"Whenever the words 'city assessor and collector' occur in this Act in relation to any matter pertaining to assessment, or property falling under such department, the same shall be deemed to mean the city assessor, and all the duties and powers heretofore devolving upon such officer shall hereafter be performed and exercised by the city assessor."

SEC. 2. Section twenty-four hundred and ninety-three of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, as amended by section one of Act Numbered Three thousand and forty-eight, is hereby further amended so as to read as follows:

"SEC. 2493. *Annual tax and penalties—Extension, remission of the payment of the tax.*—An annual tax of one and one-half per centum on the assessed value of all real estate in the city subject to taxation as hereinbefore provided is hereby levied. The tax for any year shall be due

on the first of January, and become payable on or before the thirtieth day of June of each year, and if any taxpayer shall fail to pay the taxes assessed against him on or before the thirtieth day of June of the year for which such taxes are due, he shall be delinquent in such payment and shall be subject to a penalty of ten per centum of the amount of the original tax due, if payment is made during the first and second month of delinquency, and thereafter to an additional penalty of two per centum for each month or fraction thereof of delinquency, but in no case shall the total penalty on each annual tax exceed twenty-four per centum of the original tax, the penalty to be collected at the same time and in the same manner as the original tax.

"At the option of the taxpayer, the tax due for any year may be paid in two installments, the first of such installments to consist of one per centum of the assessed valuation of the property and the second to consist of the remainder of the tax for the year. In such cases the first installment must be paid on or before the thirtieth day of June of the year for which the tax is due, and the second may be paid at any time prior to the first day of January of the following year, but if the first installment of the tax for any year is not paid on or before the thirtieth day of June of such year, then the whole of that year's tax shall be delinquent and the penalty due thereon as hereinbefore provided. If any taxpayer, having paid the first installment of his tax for any year, shall fail to pay the second installment thereof before the first day of January of the following year, he shall be subject to a penalty of ten per centum of such delinquent installment, if payment is made during the first and second month of delinquency; and thereafter to an additional penalty of two per centum for each month or fraction thereof of delinquency; but in no case shall the total penalty on such unpaid tax exceed twenty-four per centum of the amount due.

"The penalties thus imposed shall be accounted for by the city treasurer in the same manner as the tax. In the event that such tax and penalty shall remain unpaid for fifteen days after the tax becomes delinquent the city treasurer shall proceed to make collection thereof in the manner hereinafter prescribed.

"The Municipal Board may extend the time for the collection of the tax on real estate in the City of Manila for a period not to exceed three months. It may also remit all or part of the tax on real estate or the penalties thereon during the ensuing year in case there are good and sufficient reasons for it. The resolution in any such case shall not take effect until it has been approved by the Governor-General.

"The Governor-General may, in his discretion, extend the time for the collection of the tax on real estate in Manila until a date within the same calendar year and may also remit or reduce the tax on real estate during any year if he deems this to be in the public interest."

SEC. 3. Section twenty-four hundred and ninety-eight of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended so as to read as follows: