

# [ Acts No. 4061, March 01, 1933 ]

## **AN ACT TO AMEND CERTAIN SECTIONS OF ACT NUMBERED THIRTY-NINE HUNDRED AND NINETY-FIVE, KNOWN AS THE ASSESSMENT LAW.**

*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 two of Act Numbered Thirty-nine hundred and ninety-five known as the Assessment Law, is hereby amended to read as follows:

"SEC. 2. *Incidence of real-property tax.*—In all parts of the Islands other than the Mountain Province and the cities of Manila and Baguio, there shall be levied, assessed, and collected, an annual ad valorem tax on real property, including land, buildings, and other improvements not hereinafter specifically exempted."

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

"SEC. 23. *Notice of time for collection of tax.*—The provincial treasurer shall cause notice of the dates during which the real-property tax may be paid in each municipality to be posted during the month of January of each year at the main entrance of the provincial building and of all municipal buildings and in a public and conspicuous place in each barrio, and published in the newspapers or by crier."

SEC. 3. Section twenty-five of the same Act is hereby amended to read as follows:

"SEC. 25. *Part payment of tax.*—When the property owner cannot pay the total of the tax due, he may make a partial payment on one parcel or more, or for part of any of them."

SEC. 4. Section thirty of the same Act is hereby amended to read as follows:

"SEC. 30. *Penalty for delinquency.*—Failure to pay the real-property tax before the expiration of the term for the payment without penalty of the same or installments thereof, shall subject the taxpayer, beginning with the first day of delinquency, to the payment, for each full month of delinquency that has expired, of a penalty of two per centum on the original amount of the tax due, until the tax shall be fully paid, or the property escheats to the provincial government in accordance with section thirty-six of this Act: *Provided*, That in no case shall the total penalty exceed twenty-four per centum of the original tax due: *Provided, further*, That the provisions of this section shall be applicable to delinquencies in the payment of the land tax incurred prior to the approval of this Act."

SEC. 5. The first paragraph of section thirty-seven of the same Act is hereby amended to read as follows:

"SEC. 37. *Redemption of property by owner.*—At any time after delinquency shall have occurred, but not later than the expiration of