[Act No. 3588, November 27, 1929]

AN ACT AMENDING SECTION SIXTY-THREE OF THE ADMINISTRATIVE CODE OF THE DEPARTMENT OF MINDANAO AND SULU.

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 sixty-three of the Administrative Code of the Department of Mindanao and Sulu is hereby amended so as to read as follows:

"SEC. 63. *Collection-Period of payment*.-The real property tax for each calendar year shall be payable at any time within the three months period thereof ending May thirty-first. Such tax when levied upon real property situated within any municipality in any province of the Department of Mindanao and Sulu, shall be payable to and collected by the deputy of the provincial treasurer with each municipality, and when levied upon property situated without the limits of a municipality, shall be payable to and collected by the deputy of the treasurer at the most conveniently situated municipality of the province wherein such property is situated or by such deputy anywhere within the province and shall be deemed to be delinquent on and after the first day of June of each year. Failure to pay the real property tax before the expiration of the period for the collection of the same shall subject the delinquent taxpayer to a penalty of ten per centum of the amount of the original tax due, if paid within the first four months of delinquency; twenty per centum of the original tax due, if the tax is paid after four months but before seven months; thirty per centum of the original tax due, if the tax is paid after seven months but before ten months; and forty per centum of the original tax due, if the tax is paid thereafter, to be collected at the same time and in the same manner as the original tax."

SEC. 2. This Act shall take effect on January first, nineteen hundred and thirty.

Approved, November 27, 1929.