

[Act No. 2653., February 24, 1916]

AN ACT TO AMEND SUBSECTION (D) OF SECTION SEVEN AND SECTION TWELVE OF ACT NUMBERED TWENTY-TWO HUNDRED AND THIRTY-EIGHT, ENTITLED "AN ACT TO PROVIDE FOR THE REVISION AND CORRECTION OF LAND TAX ASSESSMENTS, THE VALUATION OF NEWLY DECLARED REAL PROPERTY FOR THE PURPOSES OF TAXATION, AND OTHER PURPOSES," AS AMENDED.

By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. Subsection (d) of section seven of the same Act, as amended by Act Numbered Twenty-five hundred and sixteen, is hereby amended to read as follows:

"(d) To assess and value all permanent utilizable improvements made upon the property during the preceding year; but the owner may make use of the right of appeal mentioned in section six of this Act: *Provided*, That for the purposes of the assessment and valuation, the following shall not be considered as improvements: Fruit trees, unless the land is planted principally to the same, and *cana espina* and *cana bojo*."

SEC. 2. Section twelve of Act Numbered Twenty-two hundred and thirty-eight is hereby amended to read as follows:

"SEC. 12. Real property declared for the first time shall have taxes assessed against it from and including the year in which, under the provisions of then existing law, the same would have been subject to taxation; but such taxes shall not be collected for more than the four years preceding the one in which the assessment was made. Real property part of the area or improvements of which have been declared for the first time shall not be taxed as to the area or improvements newly declared until the year next following the one in which the assessment was made.

SEC. 3. This Act shall take effect on its passage.

Enacted February 24, 1916.



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