

[Act No. 2416, November 05, 1914]

AN ACT AMENDING ACT NUMBERED THIRTEEN HUNDRED AND NINETY-SEVEN, ENTITLED "THE TOWNSHIP GOVERNMENT ACT," SO AS TO PROVIDE THAT THE PAYMENT OF PROPERTY TAXES MAY BE ENFORCED BY A CIVIL ACTION.

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

SECTION 1. Section fifty-six of Act Numbered Thirteen hundred and ninety-seven, entitled "The Township Government Act," is hereby amended to read as follows:

"SEC. 56. All persons who have not paid their property taxes in full on or before the thirtieth day of June of each year shall be deemed delinquent taxpayers, after such delinquency shall have been adjudged, upon due notice to the alleged delinquent, by the court provided for in section eighteen, subsection (g). If any taxpayer shall fail to pay the delinquent taxes adjudged against him within twenty-four hours after judgment, he shall be made to satisfy the amount due by labor upon public works within the township at a rate per day to be fixed by the provincial board, with the approval of the Secretary of the Interior first had, either performing such work in person or providing a substitute to perform it: *Provided*, That at any time after he or his substitute shall have begun work he may secure release from obligation to work by payment of the amount of the tax originally due in full.

"The assessment of a tax shall constitute a lawful indebtedness from the taxpayer to the township, which may be enforced by a civil action in any court of competent jurisdiction, and this remedy shall be in addition to all the other remedies provided by law."

SEC. 2. This Act shall take effect on its passage.

Enacted, November 5, 1914.



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