

[Act No. 2439, December 29, 1914]

AN ACT ABOLISHING THE POSITION OF DEPARTMENT ASSESSOR OF THE DEPARTMENT OF MINDANAO AND SULU, PROVIDED FOR IN ACT NUMBERED THREE HUNDRED TWENTY-FOUR OF THE LEGISLATIVE COUNCIL, AND APPLYING TO THE DEPARTMENT THE PROVISIONS OF ACT NUMBERED TWENTY-TWO HUNDRED THIRTY-EIGHT, AS AMENDED BY ACT NUMBERED TWENTY-THREE HUNDRED SIXTY-THREE, WITH CERTAIN EXCEPTIONS, AND AMENDING CERTAIN SECTIONS OF AFORESAID ACT NUMBERED THREE HUNDRED TWENTY-FOUR, AND FOR OTHER PURPOSES.

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

SECTION 1. The position of department assessor for the so Department of Mindanao and Sulu as provided for in Act Numbered Three hundred twenty-four of the legislative council is hereby abolished and the provincial treasurer of each province of said department shall act as provincial assessor in his respective province, with the same powers and duties vested in the provincial assessors provided for in Act Numbered Twenty-two hundred thirty-eight of the Philippine Legislature, as amended by Act Numbered Twenty-three hundred sixty-three of said body, the provisions of which are hereby extended and made applicable to the Department of Mindanao and Sulu with the following exceptions:

- (a) The powers and duties devolving upon the Executive Secretary under the provisions of said Acts shall be vested in the department treasurer and when the position of said officer is abolished, said powers and duties shall be vested in the department secretary.
- (b) The provincial board of each province shall exercise the powers and perform the duties vested in municipalities by said Act over all lands situated in the municipal districts of the province.

SEC. 2. Section twenty of Act Numbered Three hundred twenty-four of the legislative council is hereby amended to read as follows:

"SEC. 20. 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 levied upon real property situate within any municipality in any province of the department shall be payable to and collected by the deputy of the provincial treasurer within each municipality, and levied upon property situate without the limits of a municipality shall be payable to and collected by the deputy of aforesaid treasurer at the most conveniently situated municipality of the province wherein such property is situate 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 so pay the same within the period specified shall subject the delinquent taxpayer during the first six months after inception of delinquency to a penalty of twenty per centum of the amount of the original tax due, and thereafter to a penalty of forty per centum of the amount of the original tax due, to be collected and accounted for in the same manner as the original tax."

SEC. 3. Section twenty-two of said Act is hereby amended to read as follows:

"SEC. 22. Upon the real property tax becoming delinquent, the provincial treasurer shall without delay cause notices of that fact to be posted at the main entrance of the provincial and municipal buildings and a public and conspicuous place in each barrio of the municipality in which the property is situated.

"Such notice shall specify the date upon which the tax became delinquent and shall state that personal property is subject to seizure to effect payment. It shall also state that, at any time before seizure of personal property, within six months from date of delinquency, payment may be made with penalty of twenty per centum, and after six months from such date with penalty of forty per centum of the tax, and further, that one year from date of delinquency, unless the tax and penalties be sooner paid or the tax shall have been judicially set aside, the delinquent real property will be forfeited and escheat to the Government, that the delinquent owner will then be dispossessed and all occupants and tenants on the property will be ejected, and that thereafter the full title will be and remain in the Government."

SEC. 4. Section twenty-three of said Act is hereby amended to read as follows:

"SEC. 23. After delinquency in the payment of the real property tax has occurred, the provincial treasurer or his deputy, if desirous of enforcing payment by distraining the personal property of any delinquent person or persons, shall issue a duly authenticated certificate, based upon the records of his office, showing the fact of delinquency and the amounts of tax and penalty due from such delinquent or each of them. This certificate shall be sufficient warrant for the seizure of any nonexempt personal property belonging to the delinquent or delinquents in question; and such process may be executed by the provincial treasurer, his deputy or other officer authorized to execute legal process."

SEC. 5. Section twenty-five of said Act is hereby amended to read as follows :

"SEC. 25. Without delay after the sale of property for delinquency in payment of the real property tax, the officer effecting the same shall make return of his proceedings and a memorandum thereof shall be entered by the provincial treasurer in his records. Any surplus proceeds resulting from the sale, over and above the tax, penalty, and any of the property remaining unsold in the hands of the officer, shall be returned to the delinquent taxpayer."

SEC. 6. Section twenty-nine of said Act is hereby amended to read as follows:

"SEC. 29. Upon the expiration of one year from the date whereon the delinquency began, and in the event of continued default in payment of the tax and penalty, all private right, title and interest to and in the land upon which the said tax is delinquent shall be forfeited to and vested in the Government of the Philippine Islands. Thereupon, the provincial treasurer or his deputy shall issue to the municipal president of the municipality wherein the land upon which the said tax is delinquent is situated his certificate describing the same, and the amount of the tax