

[Act No. 2257, February 11, 1913]

AN ACT AMENDING SECTIONS FORTY-SIX, FORTY-SEVEN, FIFTY, FIFTY-SEVEN, SEVENTY-FIVE, AND SEVENTY-SIX OF ACT NUMBERED ONE HUNDRED AND EIGHTY-THREE, ENTITLED "AN ACT TO INCORPORATE THE CITY OF MANILA," AND ADDING AT THE END THEREOF A NEW SECTION NUMBERED EIGHTY-NINE; BY PROVIDING THAT THE RATE OF THE ANNUAL TAX ON THE ASSESSED VALUE OF REAL ESTATE FOR THE CITY OF MANILA SHALL BE ONE AND ONE-HALF PER CENT; ENLARGING THE POWERS OF THE CITY ASSESSOR AND COLLECTOR IN THE MATTER OF THE ASSESSMENT AND COLLECTION OF SAID TAX; PROVIDING FOR THE ASSESSMENT AND COLLECTION OF SPECIAL TAXES FOR PUBLIC IMPROVEMENTS, AND FOR OTHER PURPOSES.

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

SECTION 1. Section forty-six of Act Numbered One hundred and eighty-three, entitled "An Act to incorporate the city of Manila," is hereby amended so as to read as follows:

"SEC. 46. *Duties of the city assessor and collector.*— The Collector of Internal Revenue of the Philippine Islands shall be ex officio city assessor and collector of the city of Manila, and said Collector of Internal Revenue and his authorized representatives shall perform the duties and render the services required by law of the city assessor and collector and his deputies. The duties prescribed by Duties the Internal Revenue Law of Nineteen Hundred and Four for provincial treasurers and their deputies shall be performed in the city of Manila by the Collector of Internal Revenue and his authorized representatives. The Insular shall be reimbursed by the city of Manila for all costs incurred by the Bureau of Internal Revenue in the performance of the duties formerly imposed by law on the city assessor and collector of the city of Manila and his deputies, excepting costs incurred in the enforcement of the Internal Revenue Law of Nineteen Hundred and Four. The real estate of the city of Manila shall be assessed and valued for taxation by the city assessor and collector and his authorized deputies, who are empowered to administer any oath authorized to be administered in the assessment or collection of taxes.

"He shall make a list of all taxable real estate in the city, by districts, and the names of the owners in each district shall be arranged in the order of the lot and block numbers with a brief description opposite each such name of the property owned by such owners and the cash value thereof. In making this list, the city assessor and collector shall take into consideration any sworn statement made by the owners of the property, but' shall not be prevented thereby from considering other evidence on the subject and exercising his own judgment in respect completing this list, he and his authorized representatives are authorized to summon witnesses, administer oaths to them and subject them to examination

concerning the ownership and the amount of real estate in each district and its cash value. It shall be the duty of the city assessor and collector, so far as is necessary, to examine the records of the office of the register of deeds showing the ownership of real estate in the city.

"It shall be the duty of each person who at any time acquires real estate in the city of Manila, and of each person who constructs or adds to any improvement on real estate owned by him within said city, to prepare and present to the city assessor and collector, within a period of sixty days next succeeding the completion of such acquisition, construction or addition, a sworn declaration setting forth the value of the real estate acquired or the improvement constructed or addition made by him and containing a description of such property sufficient to enable the city assessor and readily to identify same. Any person who fails to make and present such declaration of real estate newly acquired by him within the said period of sixty days shall be deemed to have waived his right to notice of the assessment of such property, and the assessment of same in the name of its former owner shall, in all such cases, be valid and binding on all persons interested and for all purposes as though same and been assessed in the name of its actual owner."

SEC. 2. Section forty-seven of said Act is hereby amended so as to read as follows:

"SEC. 47. *Rate of annual tax.*—An annual tax of one and one-half per centum on the assessed value of all real estate in the city subject to taxation as hereinbefore provided is when pay hereby levied. All taxes shall be due and payable on or before the thirtieth day of June of each year, and if any taxpayer shall fail to pay the taxes assessed against him on or before the thirtieth day of June of the year for which such taxes are due, he shall be delinquent in such payment and shall be subject to an additional tax of fifteen per centum of the amount of the original tax as a penalty for such delinquency, together with interest at the rate of one-half of one per centum per month on the sum of the original tax and the penalty, such interest to be calculated from date of delinquency to date of payment. Such penalty and interest to be collected at the same time and in the same manner as the original tax: *Provided*, That in calculating interest, any fraction of a month amounting to fifteen days or more shall be deemed a full month, and any fraction of a month amounting to less than fifteen days Partial payments. shall be disregarded: *And provided further*, That, at the option of the taxpayer, the tax due for any year may be paid in two installments, the first of such installments to consist of one per centum of the assessed valuation of the property and the second to consist of the remainder of the tax for the year. In such cases the first installment must be paid on or before the thirtieth day of June of the not paid on or before the thirtieth day of June of such year, then the whole of that year's tax shall be delinquent and the penalty due thereon as hereinbefore provided. If any taxpayer, having paid the first installment of his tax for any year, shall fail to pay the second installment thereof before the first day of January of the following year, the penalty collected shall be fifteen per centum of the amount of such second installment with interest thereon as above provided. The penalties and interest thus imposed shall be accounted for by the city assessor, and collector in the

same manner as the tax. In the event that such tax and penalty shall remain unpaid for fifteen days after the tax has become delinquent, the city assessor and collector shall proceed to make collection thereof in the manner hereinafter prescribed."

SEC. 3. Section fifty of said Act is hereby amended so as to read as follows:

"SEC. 50. *Action in case real estate has escaped taxation.*—If it shall be discovered by the city assessor and or collector, or brought to his attention, that any taxable real estate in the city has escaped listing, it shall be his duty to list and value the same at the time and in the manner provided in section fifty-seven hereof and to charge against and back the owner thereof the taxes due for the current year and for all other years since the original assessment under this charter was made, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and if the failure of the city assessor and collector to assess such taxes at the time when they should have been assessed was due to any fault or negligence on the part of the owner of such property, then penalties and interest shall be added to interest such back taxes as though they had been assessed at the time when they should have been assessed."

SEC. 4. Section fifty-seven of said Act is hereby amended so as to read as follows:

"SEC. 57. *When assessment may be increased or reduced.*—The city assessor and collector shall, during the first fifteen days of December of each year, add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He shall, during the same period, increase the assessed valuation of any property whose market value has increased during the preceding year and reduce the assessed valuation of any property whose market value is shown to have diminished during said period, from any cause whatsoever. He shall give notice by publication for ten days prior to December first in two newspapers of general circulation published in the city of Manila, one printed in English and one in Spanish, that he will be present in his office for that purpose on said days, and he shall further notify, in writing, each person, the amount of whose tax will be changed by such action of such proposed change by mailing such notification to such person or his authorized agent at the last address of such owner or agent in the Philippine Islands some time in the month of November. Appeals may be taken from the decisions of Appeal, the city assessor and collector, under this section, to the board of tax appeals, as in case of original assessments."

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

"SEC. 75. *Taxes and penalties, a lien.*—Taxes and penalties assessed against realty shall constitute a lien thereon, which shall be superior to all other liens, mortgages, or incumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can only be removed by the payment of the tax and penalty, with interest on both at the rate of six