

[Act No. 2200, December 20, 1912]

AN ACT TO AMEND SECTION FIFTY-FOUR OF ACT NUMBERED ONE HUNDRED AND EIGHTY-THREE, KNOWN AS THE MANILA CHARTER.

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

SECTION 1. Section fifty-four of Act Numbered One hundred and eighty-three is hereby amended to read as follows:

"SEC. 54. The Board of Tax Appeals shall be composed of seven members who shall be appointed by the Governor-General on the first day of January of each odd numbered year, four of whom shall be owners of real estate in the city of Manila, of which number two shall be selected from a list of ten persons to be submitted to the Governor-General by the Asociacion de Propietarios de Manila, which list shall be submitted to him by the said association not later than the fifteenth day of December of each even numbered year. Should the said list not be submitted by the aforesaid association within the time fixed herein, then and in such event the Governor-General shall select such two members in his own discretion.

"The members of the Board of Tax Appeals, except those serving ex officio and the chairman, shall receive a compensation of ten pesos for each day on which they attend the sessions and serve as members of the Board.

The chairman of the Board of Tax Appeals shall be designated in the appointment of the Governor-General and shall receive twenty pesos for each day on which he attends the sessions. The secretary of the Board shall be appointed by the chairman thereof with the concurrence of a majority of its members and shall keep the records of the proceedings of the Board. The secretary shall receive such salary as the Board may fix.

"The Board of Tax Appeals shall possess the powers hereinafter conferred upon it: *Provided*, That until the Board, as herein constituted, shall otherwise provide, all acts of the Board of Tax Appeals as heretofore constituted, and of the assessor and collector of the city of Manila, in the assessment and revision of assessments of real estate in the city of Manila, shall be considered as confirmed: *And provided further*, That no order of the Board shall increase any of the assessments made or approved by the Board of Tax Appeals or by the assessor and collector of the city of Manila prior to the passage of this Act."

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

Enacted, December 20, 1912.
