

[Act No. 436, July 24, 1902]

AN ACT AMENDING ACT NUMBERED THREE HUNDRED AND FORTY-ONE, ANNEXING CERTAIN TERRITORY TO THE CITY OF MANILA, SO AS TO PROVIDE FOR THE VALUATION OF REAL ESTATE IN THE ANNEXED TERRITORY, AND PRESCRIBING THE TIME AND METHOD OF COMPLETING SUCH VALUATION AND COLLECTION OF TAXES.

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

SECTION 1. Act Numbered Three hundred and forty-one, whereby new boundaries are fixed for the city of Manila, is hereby amended by renumbering sections five and six of said Act, so that they shall be numbered respectively six and seven, and by inserting a new section to be numbered section five and to read as follows:

"SEC. 5. The taxable real estate in the territory hereby annexed to the city of Manila shall be valued and listed, for the purposes of taxation, and the taxes thereon shall be assessed and collected in the manner provided in Act Numbered One hundred and eighty-three incorporating the city of Manila, except as hereinafter provided:

"(a) *Provided*, That in making a list of all taxable real estate in the territory by this Act added to the city of Manila, the City Assessor and Collector may dispense with sworn statements made by the owners of the property.

"(b) *And provided further*, That a tax of one-half of one per centum, instead of a tax of one per centum, on the assessed value of all real estate in the territory hereby added to the city of Manila subject to taxation, is hereby levied for the year nineteen hundred and one; and that the time within which payment may be made of taxes on real estate in the territory in this section referred to, without suffering the penalty for nonpayment, is extended to December first, nineteen hundred and two, in the case of such taxes for the years nineteen hundred and one and nineteen hundred and two, and that the lien upon the real estate in said territory for taxes levied for the years nineteen hundred and one and nineteen hundred and two shall attach upon and after the twenty-fifth day of July, nineteen hundred and two.

"(c) *And provided further*, That the date when the City Assessor and Collector shall complete the listing and valuation of all the real estate within the territory in this section referred to is extended to the first day of August, nineteen hundred and two, so that such listing and valuation is required to be completed on or before that date.

"(d) *And provided further*, That in the published notice informing the public that the list of real estate situated within the territory in this section referred to and completed and is on file, the said Assessor and Collector will be in his office complaints shall not be later than the hundred and two.