

# [ Commonwealth Act No. 599, August 19, 1940 ]

## **AN ACT TO AMEND SECTIONS ONE, THREE, FOUR, FIVE, SIX, SEVEN, AND EIGHT OF COMMONWEALTH ACT NUMBERED THREE HUNDRED NINETY-SIX, ENTITLED AN ACT PROVIDING FOR THE LEVYING OF SPECIAL ASSESSMENTS TO COVER THE COST OF THE CONSTRUCTION, IMPROVEMENT OR REPAIR OF NATIONAL ROADS WITHIN THE CITY OF MANILA" BY MAKING THE SAME APPLICABLE TO CERTAIN MUNICIPALITIES AND ALL CHARTERED CITIES.**

*Be it enacted by the National Assembly of the Philippines:*

SECTION. 1. Section one of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"SECTION 1. When the President of the Philippines shall so direct it, the Municipal Board of the City of Manila and the municipal councils of the municipalities of Navotas, Malabon, Caloocan, San Juan del Monte, Mandaluyong, Makati, and Pasay, and the municipal boards or city councils of all other chartered cities, as agencies of the National Government, shall provide, by means of an ordinance for the levying and collection, by special assessments of the real estate within the district or section of the said chartered cities and municipalities especially benefited, of the cost or a part thereof to be determined by the President, of laying out, opening, constructing, straightening, widening, extending, grading, paving, curling, walling, deepening, or otherwise establishing, repairing, enlarging, or improving national roads in the said chartered cities and municipalities, including the cost of acquiring the necessary land and improvements therein. Within the meaning of this section, all real estate comprised within the district or section benefited, except lands or buildings owned by the United States of America, the Commonwealth of the Philippines, or the said chartered cities and municipalities shall be subject to the payment of the special assessment, based upon the valuation of such real estate as shown by the books of the Assessor concerned, or its present value as fixed by said officer in the first instance if the property does not appear of record in his books according to the valuation whereof the special tax has to be made, computed and assessed."

SEC. 2. Section three of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"SEC. 3. The Municipal Board or city or municipal council concerned shall not be required to fix one uniform rate *per centum* for all the taxable real estate in the entire district or section, but may fix different rates for real estate in different parts or sections of the same, according as said property will derive greater or less benefit from the improvement. "

SEC. 3- Section four of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows: