

# [ Commonwealth Act No. 396, September 05, 1938 ]

## **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.**

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

SECTION 1. When the President of the Philippines shall so direct it, the Municipal Board of the City of Manila, as an agency 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 City of Manila 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, curbing, walling, deepening, or otherwise establishing, repairing, enlarging, or improving national roads in the City of Manila, 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 City of Manila, 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 City Assessor, 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. The ordinance providing for the levying and collection of a special assessment shall describe in terms of reasonable accuracy the nature, extent, and location of the national road project to cover the cost of which the special assessment is to be levied; the probable or actual cost thereof; the rate *per centum*, as shall be determined by the President, of the cost to be defrayed by special assessment; the district or section which shall be subject to the payment of the said special assessment, delimiting the same by metes and bounds and the number of annual installments, which shall not be less than five, in which such special assessment shall be paid, without any interest.

Sec. 3. The Municipal Board of the City of Manila 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. 4. The proposed special assessment ordinance shall be published in the *Official Gazette* for a period of not less than ten days and shall be posted at the usual places for posting public notices, in the Office of the Director of Public Works and in the office of the city engineer and also at conspicuous places in the district or section of the city where such, national road project is constructed or contemplated to be constructed. The Secretary of the Municipal Board shall, upon request, furnish a copy of the proposed ordinance, by ordinary mail or otherwise. Within three days after the last publication of the special assessment ordinance, the board or the