

[Commonwealth Act No. 250, December 17, 1937]

AN ACT AMENDING SECTIONS TWENTY-SEVEN AND TWENTY-EIGHT, AND THE FIRST PARAGRAPH OF SECTION TWENTY-NINE OF THE CHARTER OF THE CITY OF ZAMBOANGA, SO AS TO AUTHORIZE THE PAYMENT IN TWO INSTALLMENTS OF THE TAXED ON REAL ESTATE IN THE SAID CITY, PLACING THE ADDITIONAL TAX AS PENALTY AT TWO PER CENTUM FOR EACH FULL MONTH OF DELINQUENCY DUE ON THE AMOUNT OF THE ORIGINAL TAX DUE, AND TO PERMIT REMISSION OF SUCH TAXES.

Be it enacted by the National Assembly of the Philippines:

SECTION 1. Sections twenty-seven and twenty-eight, and the first paragraph of section twenty-nine, of Commonwealth Act Numbered Thirty-nine, entitled: "An Act creating the City of Zamboanga," are hereby amended to read as follows:

"SEC. 27. **Taxes on real estate.**—A tax, the rate **per centum** of **ad valorem** taxation not to exceed two **per centum** to be determined by the City Council on or before the second Monday of February, shall be levied annually on the assessed value of all real estate in the city subject to taxation. Taxes for any year shall be due and payable on and after the first day of March.

"At the option of the taxpayer, the tax for any year may be paid in two installments to be fixed annually by the City Council simultaneously with the rate **per centum** of ad valorem taxation: **Provided**, That the time limit for the first and second installments shall be" set at not later than the thirty-first day of May and the thirtieth day of November of each year, respectively.

"Any person who, on the last day set for the payment of the real estate tax as provided in the preceding paragraph, shall be within the premises of the municipal building willing and ready to pay the tax but is unable to effect it on account of the large number of taxpayers therein present, shall be furnished a properly prescribed card that will permit him to pay the tax the following day without penalty.

"If a property owner is not in position to pay the total amount of taxes due on real estate in his or her name, partial payment may be made on account of one or more lots, or part thereof.

"The words 'paid under protest' shall be written upon the face of the real estate tax receipt on request of any person willing to pay the tax under protest. Confirmation in writing of an oral protest shall be made within thirty days.

"At the expiration of the time for the payment of the real estate tax without penalty, the taxpayer shall be subject, from the first day of