

[Commonwealth Act No. 35, October 06, 1936]

AN ACT TO AMEND SECTIONS ONE, TWO, SIX, AND SEVEN OF ACT NUMBERED FOUR THOUSAND ONE HUNDRED AND EIGHTY-ONE, AS AMENDED, IN ORDER TO CONSOLIDATE ALL TAXES OR REAL PROPERLY AND THE PENALTIES THEREON DUE BUT UNPAID FOR THE YEAR NINETEEN HUNDRED AND THIRTY-FIVE AND PREVIOUS YEARS, TO PROVIDE TIME AND MANNER OF PAYMENT OF SAID TAXES, AND SETTING ASIDE FORFEITURES HERETOFORE EFFECTED.

Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section one of Act Numbered Forty-one hundred and eighty-one is hereby amended to read as follows:

"SECTION 1. *Consolidation of accounts for taxes and penalties due on real property.*—Not later than sixty days from the date of the approval of this Act, the provincial and city treasurers shall determine the sum total of the taxes and penalties due but unpaid for the year nineteen hundred and thirty-five and previous years, if any, on all and each of the parcels of real property within their respective province or city. Said total shall appear as a debit in an account against the owner of the delinquent property. The account shall be opened in such form as the Secretary of the Interior shall prescribe. The penalties shall be determined under the rules established by section thirty of Act Numbered Thirty-nine hundred and ninety-five, as amended by section four of Act Numbered Four thousand and sixty-one."

SEC. 2. Section two of Act Numbered Forty-one hundred and eighty-one is hereby amended to read as follows:

"SEC. 2. *Time and manner of payment.*—The owners and other persons having an interest in the real property shall under this Act be granted a period of ten years, from and after January first, nineteen hundred and thirty-six, within which they shall pay in full the arrearages debited against them in said account. Payment may be made in ten equal annual installments, payable at the same time as the regular annual tax and to be collected in the same manner as said regular tax."

SEC. 3. Section six of Act Numbered Forty-one hundred and eighty-one is hereby amended to read as follows:

"SEC. 6. *Failure to pay current annual tax.*—Although the part payments of annual installments may have been kept up to date, failure to pay the current annual tax for any year up to December thirty-one shall produce the seizure of the delinquent real property, which, upon being distrained, may be disposed of in the manner provided in Act Numbered Three thousand nine hundred and ninety-five.

"All forfeitures heretofore effected are hereby set aside and declared of