

AN ACT TO AMEND SECTION THREE HUNDRED FORTY-FOUR OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, EXEMPTING CERTAIN PROPERTY FROM TAXATION.

Acts No. 4143, November 26, 1934

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section three hundred forty-four of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 344. Property exempt from tax.—The exemption shall be as follows:

"(a) Property owned by the United States of America, the Government of the Philippine Islands, or by any province or municipality in the Philippine Islands.

"(b) Cemeteries or burial grounds.

"(c) Churches and parsonages or conventos appurtenant thereto, and all lands, buildings, and improvements used exclusively for religious, charitable, scientific, or educational purposes; but this exemption shall not extend to property held for investment, or which produces income, even though the income be devoted to some one or more of the purposes above specified.

"(d) When the entire assessed valuation of real property in any one municipality, belonging to a single owner, shall be less than the sum of fifty pesos, the tax thereon shall not be collected, though in any event the property shall be valued for the purposes of assessment and record shall be kept thereof as in other cases.

"(e) Land held by a homesteader under an application filed in accordance with law, prior to the vesting of title in him by the issuance of a patent; but this exemption does not extend to building and improvements thereon the title of which is not in the Government.

"(f) Machinery, which term shall embrace machines, mechanical contrivances, instruments, tools, implements, appliances, and apparatus used for industrial, agricultural, or manufacturing purposes.

"(g) Fruit trees and bamboo plants, except where the land upon which they grow is planted principally to such growth.

"(h) For a period of five years from January first, nineteen hundred thirty-five, land used for airports or landing fields open to all aircraft operations, either free of charge or upon the payment of a nominal charge, together with such improvements thereon as are used exclusively for aeronautical purposes, provided such airports or landing fields and improvement thereon are certified by the Secretary of Public Works and Communications as being approved and suitable for all types of land aircraft and such airports and landing fields and improvements are necessary facilities for air commerce. Provided, however, That each such airports or landing fields shall have an area not to exceed one hundred hectares: Provided, further, That the said airports or landing fields exempted from taxation under this item (h) shall revert to their original taxation status upon the

recommendation of the Secretary of Public Works and Communications that such airports or landing fields and improvements thereon are no longer necessary or suitable facilities for air commerce."

SEC. 2. This Act shall take effect on January first, nineteen hundred and thirty-five.

Approved, November 26, 1934.

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