

## **AN ACT TO CONSOLIDATE INTO ONE ACCOUNT ALL TAXES ON REAL PROPERTY AND THE PENALTIES THEREON DUE BUT UNPAID FOR THE YEAR NINETEEN HUNDRED AND THIRTY-FOUR AND PREVIOUS YEARS, TO R...**

*Acts No. 4181, December 07, 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. 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-four 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. 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-five, 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. Part payments of annual installments permitted.—In provinces and cities where the regular real-property tax for any year is paid in installments, the annual installment provided for in section two of this Act may also be paid in as many installments and in the same proportion as the regular tax for the current year.

SEC. 4. Failure to pay annual installment.—Failure to pay two annual installments shall be sufficient cause for the provincial treasurer to declare the automatic reembargo of the real property, and the same shall be again alienable under Act Numbered Thirty-nine hundred and ninety-five.

SEC. 5. Taxes for nineteen hundred and thirty-five and subsequent years.—The taxes for nineteen hundred and thirty-five and subsequent years shall be due and payable in accordance with Act Numbered Thirty-nine hundred and ninety-five, as amended by Act Numbered Four thousand and sixty-one.

SEC. 6. Failure to pay current annual tax.—Although the part payments of the annual installments may have been kept up to date, delinquency in the payment of the taxes for any year after nineteen hundred and thirty-four shall produce the seizure of the delinquent real property which, upon being distrained, may be disposed of in the manner provided in Act Numbered Thirty-nine hundred and ninety-five.

SEC. 7. Account payments shall not be refunded.—In case of the reembargo of real property for failure to make the

payments provided for in sections, two, three and four of this Act, or of the taxes for any year subsequent to nineteen hundred and thirty-four, no portion of the payments previously made shall be refunded and all such payments" shall be forfeited to the Government.

SEC. 8. Existing embargoes raised.—To facilitate compliance with the provisions of this Act, all existing embargoes on real property are hereby raised and such distrained property is returned to the owners thereof or persons having an interest therein, subject to the conditions provided in this Act: Provided, however, That distrained property sold under the provisions of Act Numbered Thirty-nine hundred and ninety-five shall not be entitled to the benefits of this Act: Provided, further, That where distrained property is the subject of lease contracts between the Government and a third party, the raising of the embargo shall be subject to such lease.

SEC. 9. Advance payment of one or more installments permissible.—If desired, any or all annual installments may be paid in advance. In such cases the advance payment will be accepted with a discount of fifteen per centum on the sum paid in advance.

SEC. 10. Notices; how served.—As soon as the consolidated accounts provided for in section one of this Act shall be completed, the provincial and city treasurers shall notify the owners of the real property included in said consolidated accounts, on a form to be prescribed by the Secretary of the Interior, of the total indebtedness of their property, their privilege to pay in ten equal annual installments, the amount of said installments, and other pertinent information under the provisions of this Act.

SEC. 11. Revision or reduction of property values.—The valuation of all real property covered by the provisions of this Act may be revised if and when a general revision of real property values is ordered by the provincial board or municipal council concerned; and the same shall also enjoy the benefits of reductions of values provided by any law, body or board for similar real property subject to the same tax.

SEC. 12. All acts or parts of acts inconsistent with the provisions of this Act are hereby repealed.

SEC. 13. This Act shall take effect on its approval.

Approved, December 7, 1934.

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