

AN ACT TO AMEND SECTIONS THIRTY-EIGHT THIRTY-NINE, AND FORTY OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED SEVENTY BY ALLOWING DELINQUENT TAXPAYERS TO REPURCHASE WITHIN TWO YEARS FR...

REPUBLIC ACT NO. 1275, June 14, 1955

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Sections thirty-eight, thirty-nine and forty of Commonwealth Act Numbered Four hundred seventy are amended to read as follows:

"SEC. 38. Repurchase of real property after sale.—Within the term of two years from the date of the sale, the delinquent taxpayer or any other person in his behalf shall have the right to repurchase the property sold by paying to the provincial treasurer or his deputy the total amount of taxes and penalties due up to the date of repurchase, the costs of sale and the interest, at the rate of twelve per centum per annum, on the purchase price, and such payment shall invalidate the sale certificate issued to the purchaser or to the provincial board and shall entitle the person making the same to a certificate from the provincial treasurer or his deputy, stating that he had repurchase, the property, and the provincial treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire sum paid by him plus the interest at twelve per centum per annum herein provided for, and said prop-shall thereafter be free from the lien of said taxes and penalties."

"SEC. 39. Possession and usufruct of real property within two years from date of sale.—After the sale and before repurchase, or before the expiration of the term of two ears hereinabove fixed for such repurchase, the real property shall remain in the possession of the delinquent taxpayer who shall have the right to the usufruct thereof."

"SEC. 40. Issuance of final bill of sale.—In case the delinquent taxpayer does not repurchase the property sold as herein provided within the period of two years from the date of the sale, the provincial treasurer shall make an instrument sufficient in form and effect to convey to the purchaser the property purchased by him, or to the province, as the case may be, free from any encumbrance whatsoever, and the said instrument shall succinctly set forth all proceedings upon which the validity of the sale depends. Any balance of the proceeds of the sale left after deducting the amount of the taxes and penalties due, and the costs, shall be returned to the original owner or his representative."

SEC. 2. This Act shall only apply to future sales.

SEC. 3. This Act shall take effect upon its approval.

Approved, June 14, 1955.

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