ACTS · FEBRUARY 5, 1915

AN ACT TO AMEND ACT NUMBERED TWENTY-TWO HUNDRED AND THIRTY-EIGHT, ENTITLED “AN ACT TO PROVIDE FOR THE REVISION AND CORRECTION OF LAND-TAX ASSESSMENTS, THE VALUATION OF NEWLY DEC...

Act No. 2516., February 05, 1915

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By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. Subsection (d) of section seven of Act Numbered Twenty-two hundred and thirty-eight is hereby amended to read as follows:

"(d) To assess and value all permanent utilizable improvements made upon the property during the preceding year; but the owner may make use of the right of appeal mentioned in section six of this Act: Provided, That for d- the purposes of this Act, fruit trees shall not be considered as improvements unless the land is planted principally to fruit trees."

SECTION. 2. This Act shall take effect as of January first, nineteen hundred and fifteen.

Enacted, February 5, 1915.

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