AN ACT TO TAX ALL PUBLIC LANDS HELD BY PRIVATE INDIVIDUALS OR BY CORPORATIONS, OR OTHER ASSOCIATIONS, WHETHER IN THE NATURE OF HOMESTEADS, CONCESSIONS OR CONTRACTS, AS TO ORDINA...

REPUBLIC ACT NO. 436, June 07, 1950

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

SECTION 1. Section one hundred and fifteen of Commonwealth Act Numbered One hundred and forty-one is hereby amended to read as follows:

> "SEC. 115. All lands granted by virtue of this Act, including homesteads upon which final proof has not been made or approved, shall, even though and while the title remains in the State, be subject to the ordinary taxes, which shall be paid by the grantee or the applicant, beginning with the year next following the one in which the homestead application has been filed, or the concession has been approved, or the contract has been signed, as the case may be, on the basis of the value fixed in such filing, approval or signing of the application, concession or contract."

SEC. 2. This Act shall take effect upon its approval.

Approved, June 7, 1950.

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