

AN ACT AUTHORIZING THE REFUND OF MONEYS RECEIVED AT LAND TAX SALES AND INTEREST THEREON UPON CONVEYANCE OF SUCH LAND TO PROVINCIAL TREASURER AS TRUSTEE BY PURCHASER, EXTENDING T...

Act No. 1578, December 18, 1906

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

SECTION 1. The provincial treasurers of all provinces organized under the Provincial Government Act, Numbered Eighty-three, are hereby authorized, with the approval of the Governor-General first had, to refund to holders of all deeds or certificates of purchase of real property sold at public auction for delinquent taxes due thereon, the amount paid by such purchaser at the said tax sale and the amount of any taxes, penalties, costs, or interest legally paid by him on said real property subsequent to the sale, together with interest thereon at the rate of fifteen per centum per annum from the date of actual payment of any or either of such sums, to the date of the refund hereby authorized.

The holder of any such deed or certificate of purchase, before receiving the refund hereby authorized, shall convey by proper conveyance, sufficient under the law, to the provincial treasurer as trustee, all his title and interest in and to the land described in such tax deed or certificate of purchase; and the provincial treasurer shall cause the said deed to be recorded in the office of the register of deeds of the province where the land is situated. No fees for the registration of such deeds shall be charged or collected by such register of deeds.

SEC. 2. As soon as practicable after the conveyance of any such interest from the holder of any tax deed or certificate of purchase as provided in section one of this Act. the provincial treasurer shall notify the former owner of the real estate so redeemed, or his representative, by a notice deposited in the mail and addressed the municipality and barrio in which the said real property situated, setting forth the status of said property and that he be allowed to redeem the same within six months from the date of the mailing of said notice by paying to the said provincial treasurer the amount paid to such purchaser, together with interests! thereon at the rate of fifteen per centum per annum from the date of such conveyance from said purchaser to the date of redemption ; by such former owner or his legal representative: Provided, That in the event that any taxes, penalties, costs, or interest have become due since the sale of the said real property and have not been paid by the purchaser and included in the refund made to him by the provincial treasurer, then, the owner in addition to the payment of the amount refunded the purchaser with interest as provided above shall also be required to pay the tax penalties, costs, and interest which may have become due subsequent to the sale of the said real property.

Upon the redemption by the former owner or his legal representative of said real estate in the manner above provided the provincial treasurer, as such trustee, shall convey by proper conveyance, sufficient under the law. the said real estate to the said former owner or his legal representative.

SEC. 3. All real property conveyed in accordance with the provisions of section one of this Act, winch shall not be redeemed by the original owner or his legal representative within six months from the date of the mailing of

the notice by the provincial treasurer as prescribed in section two hereof, shall be considered as confiscated as provided in section eighty-one of the Municipal Code, and the provincial treasurer as such trustee shall forthwith convey by proper conveyance, sufficient under the law, the said real estate to the municipality in which the same is situated.

SEC. 4. All conveyances of real estate as provided in this Act shall be acknowledged by the clerk of the Court of First Instance of the province in which such land is situate, free of charge, and it shall not be necessary to affix to such deeds the stamps required by section one hundred and sixteen of the Internal Revenue Law of nineteen hundred and four.

SEC. 5. In making the refund authorized liv section one of this Act, the provincial treasurer shall charge against the municipality in which the real property is situated such part of the refund as will equal the amount received by it on the original distribution of the proceeds of the sale.

SEC. 6. Sections one, two, three, and four of this Act shall apply to the city of Manila: Provided, That the duties therein prescribed for provincial treasurers shall be performed by the City Assessor and Collector of the city of Manila under the direction of the Municipal Board, except that refunds shall be made by the disbursing officer of the city of Manila, subject to the approval of the Municipal Board and of the Governor-General. Refunds in the city of Manila shall be made out of any funds in the Insular Treasury to the credit of the city of Manila, and an indefinite appropriation is hereby created for the amount of such refunds, which shall be charged wholly to the city of Manila.

SEC. 7. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 8. This Act shall take effect on its passage.

Enacted, December 18, 1906.

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