

AN ACT TO AMEND SECTION FORTY-NINE OF ACT NUMBERED EIGHTY-TWO, ENTITLED "THE MUNICIPAL CODE," BY PROVIDING THAT BOARDS OF TAX ASSESSORS SHALL INCLUDE ONE MEMBER APPOINTED BY THE...

Act No. 1930, May 20, 1909

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

SECTION 1. Section forty-nine of Act Numbered Eighty-two is, hereby amended to read as follows:

"SEC. 49. (a) The real estate in the municipality shall be valued and assessed for taxation by a board to consist of the president, municipal treasurer, and a third member to be appointed by the provincial board, which shall be known as the municipal board of tax assessors. The president of the municipality shall be president of the board of tax assessors, and the municipal secretary shall be its secretary. The place of meeting of the board, except when viewing land to be valued, shall be the office of the municipal secretary.

"(b) All questions presented to the board for its determination shall be decided by a majority vote.

"(c) The third member of the municipal board of tax assessors if not receiving a regular salary from Insular, provincial, or municipal funds, shall receive compensation to be fixed by the provincial board at the rate of not to exceed three pesos per day for each day he is in actual attendance upon the session of the board, such compensation to be stated in his appointment and to be paid from municipal funds.

"(d) Officials or employees of the Insular, provincial, or municipal government shall be eligible to serve as third members, the provisions of existing law to the contrary notwithstanding."

SEC. 2. This Act shall take effect on its passage.

Enacted, May 20, 1900.

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