

AN ACT TO AMEND CERTAIN SECTIONS OF ACT NUMBERED THIRTY-NINE HUNDRED AND NINETY-FIVE, KNOWN AS THE ASSESSMENT LAW.

Acts No. 4061, March 01, 1933

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section two of Act Numbered Thirty-nine hundred and ninety-five known as the Assessment Law, is hereby amended to read as follows:

"SEC. 2. Incidence of real-property tax.—In all parts of the Islands other than the Mountain Province and the cities of Manila and Baguio, there shall be levied, assessed, and collected, an annual ad valorem tax on real property, including land, buildings, and other improvements not hereinafter specifically exempted."

SEC. 2. Section twenty-three of the same Act is hereby amended to read as follows:

"SEC. 23. Notice of time for collection of tax.—The provincial treasurer shall cause notice of the dates during which the real-property tax may be paid in each municipality to be posted during the month of January of each year at the main entrance of the provincial building and of all municipal buildings and in a public and conspicuous place in each barrio, and published in the newspapers or by crier."

SEC. 3. Section twenty-five of the same Act is hereby amended to read as follows:

"SEC. 25. Part payment of tax.—When the property owner cannot pay the total of the tax due, he may make a partial payment on one parcel or more, or for part of any of them."

SEC. 4. Section thirty of the same Act is hereby amended to read as follows:

"SEC. 30. Penalty for delinquency.—Failure to pay the real-property tax before the expiration of the term for the payment without penalty of the same or installments thereof, shall subject the taxpayer, beginning with the first day of delinquency, to the payment, for each full month of delinquency that has expired, of a penalty of two per centum on the original amount of the tax due, until the tax shall be fully paid, or the property escheats to the provincial government in accordance with section thirty-six of this Act: Provided, That in no case shall the total penalty exceed twenty-four per centum of the original tax due: Provided, further, That the provisions of this section shall be applicable to delinquencies in the payment of the land tax incurred prior to the approval of this Act."

SEC. 5. The first paragraph of section thirty-seven of the same Act is hereby amended to read as follows:

"SEC. 37. Redemption of property by owner.—At any time after delinquency shall have occurred, but not later than the expiration of ninety full days from the date of the publication of the notice prescribed in the next succeeding section hereof, the owner or his legal representative or any person having a lien, leasehold, or other legal or equitable interest in or upon such property may satisfy the taxes and penalties then due and thereby redeem the property. Such redemption shall operate to divest the provincial government of its title to the property in question and to revert the same to the original owner, but where such redemption is effected by a

person other than the owner, the payment shall constitute a lien upon the property and the person making payment shall be entitled to recover it from the original owner, or if he be a lessee, he may retain the amount from any rent owing from him to the owner upon the property: Provided, That the person who exercises the right of redemption shall not acquire a better title to the property than that of the person who originally declared the property before it escheated to the Government."

SEC. 6. Section sixty-one of the same Act is hereby amended to read as follows:

"SEC. 61. Duty of officers to assist provincial assessor.—It shall be the duty of the municipal president, secretary, and treasurer and of all officers and employees of the provincial and municipal governments to render all assistance in their power to the provincial assessor. Registers of deeds and notaries public, whenever requested, shall furnish to the provincial assessor data and information on all contracts conveying, leasing or mortgaging real property received or acknowledged by them, and insurance companies, whenever requested, shall also furnish in each particular case to the provincial assessor data and information on any contract or policy of insurance on buildings, structures and improvements insured by them and which may be necessary for the proper assessment thereof."

SEC. 7. Section sixty-two of Act Numbered Thirty-nine hundred and ninety-five is hereby repealed.

SEC. 8. This Act shall take effect as of January first, nineteen hundred and thirty-three.

Approved, March 1, 1933.

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