AN ACT TO AMEND SECTION FORTY-SEVEN OF ACT NUMBERED ONE HUNDRED AND EIGHTY-THREE, ENTITLED “AN ACT TO INCORPORATE THE CITY OF MANILA,” BY PROVIDING THAT THE ANNUAL TAX ON THE AS...

Act No. 1420, December 08, 1905

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

SECTION 1. Section forty-seven of Act, Numbered One hundred and eighty-three, entitled "An Act to incorporate the city of Manila," is hereby amended by providing that the annual tax on the assessed value of all real estate in the city of Manila subject to taxation shall be, for the year nineteen hundred and five, one and one-half per centum thereof instead of two per centum thereof as now provided by said section. The requirement of said section that one per centum of the assessed value of all such real estate shall be payable on or before the first day of July, nineteen hundred and five, shall not be affected by the provisions of this Act. The remaining one-half per centum shall be payable on or before the thirty-first day of December, nineteen hundred and five. All taxpayers who have paid their real estate taxes for the year nineteen hundred arid live on the basis of two per centum on the assessed value of their property shall, on the payment of their real estate taxes for the year nineteen hundred and six be allowed a rebate of the amount of taxes paid by them in nineteen hundred and five in excels oi: the amount of such taxes calculated on the basis of one and one-half per centum on the assessed value of the property.

SEC. 2. 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. 3. This Act shall take effect on its passage.

Enacted, December 8, 1905.

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