

AN ACT TO PROVIDE FOR THE APPORTIONMENT OF THE GROSS PROCEEDS OF THE REAL PROPERTY TAX ON MACHINERIES USED IN SUGAR CENTRALS, MILLS, OR REFINERIES, AMENDING FOR THIS PURPOSE, SE...

Commonwealth Act No. 669, June 22, 1941

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Sections four and five of Commonwealth Act Numbered Four hundred and seventy are amended to read as follows:

"SEC. 4. Principle governing valuation and assessments.-All real property subject to taxation under the provisions of this Act shall be valued and assessed for taxation at its true and full value in accordance with the schedule of values in force in the municipality or municipal district wherein it is situated. As far as properly applicable such schedule shall be controlling; but where the property to be assessed is of kind not classified in the schedule or of a kind for which a value is not therein fixed, it shall be assessed at its full and true value, independently of such schedule.

"Machineries permanently used or installed in sugar centrals, mills, or refineries shall be separately assessed."

"SEC.5. Division of proceeds of real property tax between provinces and municipalities or municipal districts.-The proceeds of the real property tax shall be applied to the use and benefit of the respective provinces and municipalities or municipal districts wherein the property liable to such tax is situated. The share of a province in said tax shall be levied by the provincial board thereof, whose duty it shall be, on or before the fifteenth day of December of each year, to fix by resolution a uniform rate of taxation for the succeeding year, which shall be not less than one eighth nor more than four-eighths of one per centum.

"The share of a municipality or municipal district shall in the same manner be levied by ordinance of the municipal or municipal district council and it shall be not less than two-eighths nor more than four-eighths of one per centum.

"In municipalities or municipal districts wherein, on the date of the approval of this Act, the Municipal rate is in excess of four eighths of one per centum, the existing rate shall remain in force until reduced by ordinance.

"In the Mountain Province, the municipal share is hereby levied at four-eighths of one per centum and the share of the province may, in the discretion of the provincial board, be levied by resolution in an amount not less than two-eighths nor more than four-eighths of one per centum:Provided, That the municipal share may be changed by ordinance to not less than two-eighths nor more than four-eighths of one per centum.

"The resolution of the Provincial Board and the municipal ordinance fixing the rate of real property tax shall remain in force for succeeding years unless said resolution or ordinance is amended on or before the fifteenth day of December of the year next preceding the one in which such amendments is to take effect: Provided, That any reduction in the rates of real property tax shall be subject to the approval of the Secretary of Finance.

"In the case of the real property tax on machineries as provide for in the second paragraph of the preceding section, the gross proceeds of the said tax shall be distributed as follows: twenty-five per centum shall accrue to the province, sixty per centum, shall be divided equally among the municipalities or municipal districts within the province where the sugar central, mill, or refinery is located and in which the sugar cane is raised, and the remaining fifteen per centum, shall accrue as additional share to the municipality where the sugar central, mill, or refinery is situated."

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

Enacted, without Executive approval, June 22, 1941.

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