

AN ACT TO AMEND CERTAIN SECTIONS OF REPUBLIC ACT NUMBERED ONE HUNDRED AND EIGHTY-THREE, OTHERWISE KNOWN AS THE CHARTER OF PAS AY CITY.

REPUBLIC ACT NO. 3275, June 17, 1961

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section thirty-six of Republic Act Numbered One hundred and eighty-three is hereby amended to read as follows:

"SEC. 36. When assessment may be increased or reduced.—The City Assessor shall during the first fifteen days of January of each year add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He may during the same period revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessment as the case may be once every three years."

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

"SEC. 40. Constitution and compensation of Board of Tax Appeals.—There shall be a Board of Tax Appeals which shall be composed of five members to be appointed by the President of the Philippines with the consent of the Commission on Appointments upon the effectivity of this Act, three of whom shall be owners of real estate in the city and two shall represent the tenant-lessee interest in the city upon the recommendation of the Pasay Homeowners Association, Inc. The members of the Board of Tax Appeals, except the chairman, shall receive a compensation of twenty-five pesos for each day on which they actually attend the sessions of the Board. The chair-man of the Board shall be designated in the appointment and shall receive thirty pesos as compensation for each day that he attends the sessions of the Board. He shall have the power to appoint a secretary of the Board in accordance with the Civil Service Law and rules and with the concurrence of a majority of its members. The secretary shall be the custodian, under the supervision of the chairman, of all the properties and records of the proceedings of the Board and shall receive such salary as the Board may fix.

"The chairman and members of the Board of Tax Appeals shall hold office for a term of four years unless sooner removed by the President of the Philippines."

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

"SEC. 42. The Board of Tax Appeals shall hold sessions beginning from the month of February to hear all appeals duly transmitted to it, and shall decide the same forthwith. It shall have the authority to cause to be amended the listing and valuation of the property in respect to which any appeal has been perfected by order signed by the Board or a majority thereof, and transmit it to the city assessor who shall amend the tax in conformity with said order. Such reassessment and revaluation shall be made on due notice to the individual concerned who shall be entitled to be heard by the Board of Tax Appeals before any reassessment or revaluation is made. The decision of the Board of Tax Appeals shall be final unless the Department head declares the decision reopened for review by him, in which case he may make such revision or revaluation as in his opinion the circumstances justify. Such revision when approved by the President of the Philippines shall

be final."

SEC. 4. This Act shall take effect upon its approval.

Approved, June 17, 1961.

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