

AN ACT PROVIDING THAT THE PROPERTY TAX IN THE PROVINCE OF NUEVA VIZCAYA SHALL BE ASSESSED AGAINST REAL PROPERTY ONLY AND THAT THE RATE OF LEVY SHALL BE INCREASED FROM ONE-HALF T...

Act No. 2441, January 06, 1915

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

SECTION 1. The tax prescribed to be assessed and collected under the provisions of sections fifty to fifty-four, inclusive, of Act Numbered Thirteen hundred and ninety-seven shall in the Province of Nueva vizcaya be assessed against and collected upon real property only: Provided, That the annual tax levied upon such real property shall be increased from one-half to seven-eighths of one per centum upon the true value as assessed in accordance with the provisions of said Act: And provided further, That of the seven-eighths of one per centum thus levied, three-eighths of one per centum shall accrue to the province and four-eighths of one per centum to the respective townships in which collected.

SEC. 2. Of the tax of three-eighths of one per centum accruing to the province under this Act, one-third shall be are to the construction and repair of roads and bridges and the remaining two-thirds to any lawful provincial purpose.

SEC. 3. Of the tax of four-eighths of one per centum accruing to the municipalities under the provisions of this Act, one-half shall be devoted exclusively to the support of free public primary schools and the providing or erection of suitable school buildings, and the remaining one-half to any lawful municipal purpose.

SEC. 4. All Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.

SEC. 5. This Act shall take effect January first, nineteen hundred and fifteen.

Enacted, January 6, 1915.

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