AN ACT EXEMPTING CERTAIN PERSONAL PROPERTY FROM ATTACHMENT AND EXECUTION FOR DELINQUENCY IN THE PAYMENT OF THE LAND TAX.

Act No. 2204, January 15, 1913

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

SECTION 1. The following property shall be exempt from attachment and execution for delinquency in the payment of the land tax:

1. Tools and implements necessarily used by the debtor in his trade or employment;
2. One horse or cow, or carabao, or other beast of burden, such as the debtor may select, and necessarily used by him in his ordinary occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping, and used for that purpose by the debtor, such as the debtor may select, of a value not exceeding seventy-five pesos;
5. Provisions actually provided for individual or family use sufficient for three months;
6. The professional libraries of lawyers, judges, clergymen, doctors, school-teachers, and music teachers, not exceeding five hundred pesos in value;
7. One fishing boat and net, not exceeding the total value and of twenty-five pesos, the property of any fisherman, by the lawful use of which he earns a livelihood.

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

Enacted, January 15, 1913.

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