

AN ACT AMENDING CERTAIN SECTIONS OF REPUBLIC ACT NUMBERED FOUR HUNDRED NINE, OTHERWISE KNOWN AS THE REVISED CHARTER OF THE CITY OF MANILA.

REPUBLIC ACT NO. 1837, June 22, 1957

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

SECTION 1. Section fifty-nine of Republic Act Numbered Four hundred nine, otherwise known as the Revised Charter of the City of Manila, is amended to read as follows:

"SEC. 59. Revision of assessment.—The city assessor and collector shall, during the first fifteen days of December of each year, add to his list of taxable real estate the city the value of the improvements placed upon such property during the preceding year, and any proper 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 assessments as the case may be: Provided, however, That no increase in the assessment of a particular real estate shall be made oftener than once every live years. He shall give notice by publication for ten days prior to December first in two newspapers of general circulation published in the city, that he will be present in his office for that purpose on said days, and he shall further notify in writing each person the amount of whose tax will be changed by such action or such proposed change by delivering c mailing such notification to such person or his authorize agent at the last known address of such owner or age in the Philippines sometime in the month of November."

SEC. 2. A new section, to be known as section sixty-A is inserted between sections sixty and sixty-one to read as follows:

"SEC. 60-A. Time and manner of appealing to Board Tax Appeals.—In case the Municipal Board, or any owner of real estate or his authorized agent, or any tenant or lessee of land shall feel aggrieved by any decision the city assessor and collector under the preceding sections of this article, such Board, owner or agent, or tenant or lessee may, within sixty days after the date on which the taxpayer received the notice of the assessor, appeal to the Board of Tax Appeals Tax Appeals. The appeal shall be perfected by filing a written notice of the same with the city assessor ans collector, and it shall be the duty of that officer forthwith to transmit the appeal to the Board of Tax Appeals with all written evidence in his possession relating to such assessment and valuation: Provided, however, That in case of tenants or lessees affected I the assessment, the period of appeal shall be counted from the time they have knowledge thereof."

SEC. 3. Sections sixty-one and sixty-nine of the same Act are amended to read as follows:

"SEC. 61. Board of Tax Appeals.—The Board of Tax Appeals shall be composed of seven members who shall be appointed by the President of the Philippines on the first day of January every four years, four of whom shall be owners of real estate in the city and three shall represent the tenant and lessee interests in the city.

"The members of the Board of Tax Appeals, except the chairman, shall receive a compensation of twenty pesos for each day on which they attend the sessions and serve as members of the Board.

"The chairman of the Board of Tax Appeals shall be designated in the appointment of the President and shall receive forty pesos for each day on which he attends the sessions. The secretary of the Board shall be appointed by the chairman thereof with the concurrence of a majority of its members and shall keep the records of the proceedings of the Board. The secretary shall receive such salary as the Board may fix."

"SEC. 69. Tax sale.—In addition to the procedure prescribed in section sixty-five hereof the city assessor and collector may, upon the warrant of the certified record required in said section, not less than twenty days after delinquency, advertise the real estate of the delinquent for sale, or so much thereof as may be necessary to satisfy all public taxes upon said property as above with penalties and costs of sale, for a period of thirty days.

"The advertisement shall be by posting a notice at the main entrance of the City Hall and in a public and conspicuous place in the district in which the real estate lies, and by publication once a week for three weeks in a newspaper of general circulation published in the city if any there be. Publication in the Official Gazette shall not be required for such notice. The advertisement shall state the amount of the taxes and penalties so due, the time and place of sale, the name of the taxpayers against whom the taxes are levied, and the approximate area the lot and block number, the location by district and street, and the street number, if the property has a street number, of the real estate to be sold. At any time before the day fixed for the sale the taxpayer may discontinue all proceedings by paying the taxes, penalties, and costs to the city assessor and collector. If he does not do so the sale shall proceed and shall be held either at the main entrance of the City Hall or on the premises to be sold, as the city assessor and collector may determine: Provided, That no such sale shall proceed unless the delinquent taxpayer shall have been notified thereof by registered mail at least sixty days before the date fixed for the sale. Within five days after the sale the city assessor and collector shall make return of the proceedings and spread it in his records. The purchaser at the sale shall receive a certificate from the city assessor and collector from his records showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all public taxes, penalties and costs.

"It shall not be essential to the validity of a sale of real estate for delinquent taxes hereunder that the city assessor and collector shall have attempted to make the amount due out of the personal property of the delinquent taxpayer, and the remedy provided in section sixty-five hereof shall be deemed cumulative only."

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

Approved, June 22, 1957.

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