

AN ACT TO AMEND SECTION TWENTY-FOUR HUNDRED AND NINETY OF THE ADMINISTRATIVE CODE, INCREASING THE COMPENSATION OF THE MEMBERS OF THE BOARD OF TAX APPEALS.

Act No. 2977, February 21, 1921

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section twenty-four hundred and ninety of the Administrative Code is hereby amended to read as follows:

"SEC. 2490. Constitution and compensation of board of tax appeals.-The board of tax appeals shall be composed of seven members who shall be appointed by the Governor-General on the first day of January of each odd numbered year, for of whom shall be owners of real estate in the city, of which number two shall be selected from a list of ten persons to be submitted to the Governor-General by the "Association de Propietarios de Manila," which list shall be submitted to him by the said association not later than the fifteenth day of December of each even numbered year. Should the said list not be submitted by the aforesaid association within the time fixed herein, the Governor-General shall select such two members in his own discretion.

"The members of the board of tax appeals, except those serving ex-officio and 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 Governor-General 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. 2. This Act shall take effect on its approval.

Approved, February 21, 1921.

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