

AN ACT ABOLISHING THE POSITION OF DEPARTMENT ASSESSOR OF THE DEPARTMENT OF MINDANAO AND SULU, PROVIDED FOR IN ACT NUMBERED THREE HUNDRED TWENTY-FOUR OF THE LEGISLATIVE COUNCIL, ...

Act No. 2439, December 29, 1914

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

SECTION 1. The position of department assessor for the so Department of Mindanao and Sulu as provided for in Act Numbered Three hundred twenty-four of the legislative council is hereby abolished and the provincial treasurer of each province of said department shall act as provincial assessor in his respective province, with the same powers and duties vested in the provincial assessors provided for in Act Numbered Twenty-two hundred thirty-eight of the Philippine Legislature, as amended by Act Numbered Twenty-three hundred sixty-three of said body, the provisions of which are hereby extended and made applicable to the Department of Mindanao and Sulu with the following exceptions:

- (a) The powers and duties devolving upon the Executive Secretary under the provisions of said Acts shall be vested in the department treasurer and when the position of said officer is abolished, said powers and duties shall be vested in the department secretary.
- (b) The provincial board of each province shall exercise the powers and perform the duties vested in municipalities by said Act over all lands situated in the municipal districts of the province.

SEC. 2. Section twenty of Act Numbered Three hundred twenty-four of the legislative council is hereby amended to read as follows:

"SEC. 20. The real property tax for each calendar year shall be payable at any time within the three months period thereof ending May thirty-first. Such tax levied upon real property situate within any municipality in any province of the department shall be payable to and collected by the deputy of the provincial treasurer within each municipality, and levied upon property situate without the limits of a municipality shall be payable to and collected by the deputy of aforesaid treasurer at the most conveniently situated municipality of the province wherein such property is situate or by such deputy anywhere within the province and shall be deemed to be delinquent on and after the first day of June of each year. Failure to so pay the same within the period specified shall subject the delinquent taxpayer during the first six months after inception of delinquency to a penalty of twenty per centum of the amount of the original tax due, and thereafter to a penalty of forty per centum of the amount of the original tax due, to be collected and accounted for in the same manner as the original tax."

SEC. 3. Section twenty-two of said Act is hereby amended to read as follows:

"SEC. 22. Upon the real property tax becoming delinquent, the provincial treasurer shall without delay cause notices of that fact to be posted at the main entrance of the provincial and municipal buildings and a public and conspicuous place in each barrio of the municipality in which the property is situated.

"Such notice shall specify the date upon which the tax became delinquent and shall state that personal property

is subject to seizure to effect payment. It shall also state that, at any time before seizure of personal property, within six months from date of delinquency, payment may be made with penalty of twenty per centum, and after six months from such date with penalty of forty per centum of the tax, and further, that one year from date of delinquency, unless the tax and penalties be sooner paid or the tax shall have been judicially set aside, the delinquent real property will be forfeited and escheat to the Government, that the delinquent owner will then be dispossessed and all occupants and tenants on the property will be ejected, and that thereafter the full title will be and remain in the Government."

SEC. 4. Section twenty-three of said Act is hereby amended to read as follows:

"SEC. 23. After delinquency in the payment of the real property tax has occurred, the provincial treasurer or his deputy, if desirous of enforcing payment by distraining the personal property of any delinquent person or persons, shall issue a duly authenticated certificate, based upon the records of his office, showing the fact of delinquency and the amounts of tax and penalty due from such delinquent or each of them. This certificate shall be sufficient warrant for the seizure of any nonexempt personal property belonging to the delinquent or delinquents in question; and such process may be executed by the provincial treasurer, his deputy or other officer authorized to execute legal process."

SEC. 5. Section twenty-five of said Act is hereby amended to read as follows :

"SEC. 25. Without delay after the sale of property for delinquency in payment of the real property tax, the officer effecting the same shall make return of his proceedings and a memorandum thereof shall be entered by the provincial treasurer in his records. Any surplus proceeds resulting from the sale, over and above the tax, penalty, and any of the property remaining unsold in the hands of the officer, shall be returned to the delinquent taxpayer."

SEC. 6. Section twenty-nine of said Act is hereby amended to read as follows:

"SEC. 29. Upon the expiration of one year from the date whereon the delinquency began, and in the event of continued default in payment of the tax and penalty, all private right, title and interest to and in the land upon which the said tax is delinquent shall be forfeited to and vested in the Government of the Philippine Islands. Thereupon, the provincial treasurer or his deputy shall issue to the municipal president of the municipality wherein the land upon which the said tax is delinquent is situated his certificate describing the same, and the amount of the tax and penalty due and requiring him to eject therefrom all tenants or occupants thereof. Such municipal president shall forthwith cause the tenants or occupants thereof to be ejected and kept therefrom by the municipal police or by the Constabulary serving within the province, and to that end may employ such force as may be necessary. Within ninety days after ejection the owner or his legal representative or any person having a lien on said land or a lease thereof may satisfy said tax and penalty and redeem said land by paying the amount thereof then due. and such payment shall constitute a lien upon the land and such person shall be entitled to recover from the original owner the amount so paid by him or he may retain the same from any rent due or owing from him to such person for the land on which such tax and penalty were paid. Such redemption shall operate to relieve such land from the lien of said tax and to divest the Government of the Philippine Islands of the aforesaid right, title and interest to and in the same. In case such redemption be not made within the time above specified, the Government of the Philippine Islands shall indefeasibly acquire all private right, title and interest to and in said land. Upon the expiration of the said ninety days, if redemption be not made, the provincial treasurer shall immediately notify the Director of Lands of the forfeiture and furnish him with a description of the property and said Director of Lands shall have full control and custody thereof to lease or sell the same or any portion thereof in the same manner as other public lands are leased or sold: Provided, That the original owner of any such land or his legal representative shall have the right to recover by purchase the entire amount of his said property at any time prior to such alienation thereof or a contract therefor by paying for the same a sum equivalent to the amount of the delinquent tax and penalty due thereon at the time of forfeiture, and an additional penalty of ten per centum.

"The gross proceeds of such sale shall be divided equally between Bureau of Lands, the governments of the province and the municipality in which the real property is located: Provided, That in case said real property is situated outside the territory of an organized municipality, a third of the gross proceeds of such sale shall accrue to the Bureau of Lands and the remaining two-thirds shall accrue to the government of the province in which the real property is situated. The duties devolving upon the municipal president under the provisions of this section for the ejectment of the tenants of lands on which the tax is delinquent shall be performed by the provincial governor or his deputies when said lands are situated in municipal districts."

SEC. 7. Section thirty-six of said Act is hereby amended to read as follows:

"SEC. 36. The treasurer of the department shall, with the approval of the department governor, make such rules and regulations relating to procedure to be observed by the assessors and the officers and boards on whom duties devolve under the provisions of this Act, as he may deem necessary and proper for the purpose of carrying the provisions thereof into full force and effect, and shall prescribe all necessary forms therefor: Prodded, That when the position of treasurer of the Department of Mindanao and Sulu is abolished, the duties devolving upon said officer under the provisions of this section shall be performed by the secretary of the Department of Mindanao and Sulu."

SEC. 8. Sections five, six, seven, eight, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, and twenty-one of said Act, and all Acts and parts of Acts inconsistent herewith are hereby repealed.

SEC. 9. Act Numbered Three hundred and twenty-four of the legislative council, as hereinbefore amended, is hereby extended in all its parts to the Provinces of Agusan and Bukidnon.

SEC. 10. This Act shall take effect on January first, nineteen hundred and fifteen.

Enacted, December 29, 1914.

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