

AN ACT AMENDING SECTIONS FORTY-SIX, FORTY-SEVEN, FIFTY, FIFTY-SEVEN, SEVENTY-FIVE, AND SEVENTY-SIX OF ACT NUMBERED ONE HUNDRED AND EIGHTY-THREE, ENTITLED "AN ACT TO INCORPORATE ..."

Act No. 2257, February 11, 1913

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

SECTION 1. Section forty-six of Act Numbered One hundred and eighty-three, entitled "An Act to incorporate the city of Manila," is hereby amended so as to read as follows:

"SEC. 46. Duties of the city assessor and collector.— The Collector of Internal Revenue of the Philippine Islands shall be ex officio city assessor and collector of the city of Manila, and said Collector of Internal Revenue and his authorized representatives shall perform the duties and render the services required by law of the city assessor and collector and his deputies. The duties prescribed by Duties the Internal Revenue Law of Nineteen Hundred and Four for provincial treasurers and their deputies shall be performed in the city of Manila by the Collector of Internal Revenue and his authorized representatives. The Insular shall be reimbursed by the city of Manila for all costs incurred by the Bureau of Internal Revenue in the performance of the duties formerly imposed by law on the city assessor and collector of the city of Manila and his deputies, excepting costs incurred in the enforcement of the Internal Revenue Law of Nineteen Hundred and Four. The real estate of the city of Manila shall be assessed and valued for taxation by the city assessor and collector and his authorized deputies, who are empowered to administer any oath authorized to be administered in the assessment or collection of taxes.

"He shall make a list of all taxable real estate in the city, by districts, and the names of the owners in each district shall be arranged in the order of the lot and block numbers with a brief description opposite each such name of the property owned by such owners and the cash value thereof. In making this list, the city assessor and collector shall take into consideration any sworn statement made by the owners of the property, but' shall not be prevented thereby from considering other evidence on the subject and exercising his own judgment in respect completing this list, he and his authorized representatives are authorized to summon witnesses, administer oaths to them and subject them to examination concerning the ownership and the amount of real estate in each district and its cash value. It shall be the duty of the city assessor and collector, so far as is necessary, to examine the records of the office of the register of deeds showing the ownership of real estate in the city.

"It shall be the duty of each person who at any time acquires real estate in the city of Manila, and of each person who constructs or adds to any improvement on real estate owned by him within said city, to prepare and present to the city assessor and collector, within a period of sixty days next succeeding the completion of such acquisition, construction or addition, a sworn declaration setting forth the value of the real estate acquired or the improvement constructed or addition made by him and containing a description of such property sufficient to enable the city assessor and readily to identify same. Any person who fails to make and present such declaration of real estate newly acquired by him within the said period of sixty days shall be deemed to have waived his right to notice of the assessment of such property, and the assessment of same in the name of its

former owner shall, in all such cases, be valid and binding on all persons interested and for all purposes as though same and been assessed in the name of its actual owner."

SEC. 2. Section forty-seven of said Act is hereby amended so as to read as follows:

"SEC. 47. Rate of annual tax.—An annual tax of one and one-half per centum on the assessed value of all real estate in the city subject to taxation as hereinbefore provided is when pay hereby levied. All taxes shall be due and payable on or before the thirtieth day of June of each year, and if any taxpayer shall fail to pay the taxes assessed against him on or before the thirtieth day of June of the year for which such taxes are due, he shall be delinquent in such payment and shall be subject to an additional tax of fifteen per centum of the amount of the original tax as a penalty for such delinquency, together with interest at the rate of one-half of one per centum per month on the sum of the original tax and the penalty, such interest to be calculated from date of delinquency to date of payment. Such penalty and interest to be collected at the same time and in the same manner as the original tax: Provided, That in calculating interest, any fraction of a month amounting to fifteen days or more shall be deemed a full month, and any fraction of a month amounting to less than fifteen days Partial payments. shall be disregarded: And provided further, That, at the option of the taxpayer, the tax due for any year may be paid in two installments, the first of such installments to consist of one per centum of the assessed valuation of the property and the second to consist of the remainder of the tax for the year. In such cases the first installment must be paid on or before the thirtieth day of June of the not paid on or before the thirtieth day of June of such year, then the whole of that year's tax shall be delinquent and the penalty due thereon as hereinbefore provided. If any taxpayer, having paid the first installment of his tax for any year, shall fail to pay the second installment thereof before the first day of January of the following year, the penalty collected shall be fifteen per centum of the amount of such second installment with interest thereon as above provided. The penalties and interest thus imposed shall be accounted for by the city assessor, and collector in the same manner as the tax. In the event that such tax and penalty shall remain unpaid for fifteen days after the tax has become delinquent, the city assessor and collector shall proceed to make collection thereof in the manner hereinafter prescribed."

SEC. 3. Section fifty of said Act is hereby amended so as to read as follows:

"SEC. 50. Action in case real estate has escaped taxation.—If it shall be discovered by the city assessor and or collector, or brought to his attention, that any taxable real estate in the city has escaped listing, it shall be his duty to list and value the same at the time and in the manner provided in section fifty-seven hereof and to charge against and back the owner thereof the taxes due for the current year and for all other years since the original assessment under this charter was made, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and if the failure of the city assessor and collector to assess such taxes at the time when they should have been assessed was due to any fault or negligence on the part of the owner of such property, then penalties and interest shall be added to interest such back taxes as though they had been assessed at the time when they should have been assessed."

SEC. 4. Section fifty-seven of said Act is hereby amended so as to read as follows:

"SEC. 57. When assessment may be increased or reduced.—The city assessor and collector shall, during the first fifteen days of December of each year, add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He shall, during the same period, increase the assessed valuation of any property whose market value has increased during the preceding year and reduce the assessed valuation of any property whose market value is shown to have diminished during said period, from any cause whatsoever. He shall give notice by publication for ten days prior to December first in two newspapers of general circulation published in the city of Manila, one printed in English and one in Spanish, 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 of such proposed change by mailing such notification to such person

or his authorized agent at the last address of such owner or agent in the Philippine Islands some time in the month of November. Appeals may be taken from the decisions of Appeal, the city assessor and collector, under this section, to the board of tax appeals, as in case of original assessments."

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

"SEC. 75. Taxes and penalties, a lien.—Taxes and penalties assessed against realty shall constitute a lien thereon, which shall be superior to all other liens, mortgages, or incumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can only be removed by the payment of the tax and penalty, with interest on both at the rate of six per centum per annum from the date of delinquency as provided in section forty-seven of this Act. A lien upon real estate for taxes levied for each year shall attach on the first day of January of such year."

SEC. 6. Section seventy-six of said Act is hereby amended so as to read as follows:

"SEC. 76. Advertisement; sale.—In addition to the procedure prescribed in section seventy-three the city assessor and collector may, upon the warrant of the certified record required in section seventy-three, 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 interest and costs of sale, for a period of thirty days.

"This provision shall be retroactive so far as to apply to all taxes heretofore assessed but not collected.

"The advertisement shall be by posting a notice at the main entrance of the municipal building and in a public and conspicuous place in the barrio or district in which the real estate lies, and by publication once a week, for three weeks, in a newspaper of general circulation published in said city, if any there be. The advertisement shall contain a statement of the amount of the taxes and penalties so due and the time and place of sale, the name of the taxpayer against whom the taxes are levied, and a short description of the land 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 interest 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 municipal building or on the premises to be sold, as the city assessor and collector may determine. Within five days after the sale the city assessor and collector shall make return of the proceedings and spread it on 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 interest.

"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 seventy-three of this Act for the collection of such taxes by levying upon the personal property of the taxpayer shall be deemed cumulative only."

SEC. 7. Act Numbered One hundred and eighty-three, as amended, is hereby further amended by adding at the end thereof the following new section:

"SEC. 89. On and after January first, nineteen hundred and fourteen, the Municipal Board shall have the power to assess a part of the costs and expenses of laying out, opening, straightening, widening, extending and grading, paving, curbing, or otherwise improving public streets, alleys, parks, and plazas, including the cost of acquiring the necessary land, and of building sidewalks, in the following manner and subject to the following restrictions:

"(a) When the Municipal Board determines that certain of the above-mentioned improvements shall be made, and that a part of the cost and expenses of the same are to be assessed against the property benefited, it shall, after considering the nature of the improvement, the territory in which the same is to be made, its extent and the probable benefit to be derived therefrom by the persons whose land abuts upon the proposed improvement, or by those owning the land in the neighborhood of such improvement, pass a resolution describing in terms of

reasonable accuracy such improvement and stating its extent and where the same is to be located; declaring an assessment district and assessment delimiting the same by metes and bounds; fixing a rate per centum according to which, based upon the then existing valuation of each parcel of real property within said district as shown by the books of the assessor and collector of the city of Manila, a special assessment shall be laid, computed, and levied upon each parcel of real property within the district so fixed and delimited in proportion to and in no case greater than the increase in value of each parcel of property, to defray not more than twelve per centum of the cost of the improvement contemplated, the remainder of the costs of such improvement to be paid by the city of Manila, and determining the number of annual installments, which shall not be less than five, in which such special assessment shall be paid. The board shall not be required to fix one uniform rate per centum of all real property in such entire district, but may fix different rates for real property in different parts or sections of the district so fixed by it according as the real property in different parts of said district will derive greater or less benefit from such contemplated improvement.

"(b) The Municipal Board shall cause such resolution to be published for the period of one week in two daily newspapers published in the city of Manila, one in the English and one in the Spanish language. Such announcement so published shall also contain a list of the owners of the parcels of real property affected by the assessment.

"(c) Within thirty days after the date of the last publication of the announcement aforesaid the owners of the land included in the assessment district may file with the Municipal Board a protest against the improvement proposed, or a protest against such special assessment. The signers of the protests shall set out their addresses in the same.

"(d) The resolution of the Municipal Board shall be final in all respects if within said period no protest is filed, and shall also be final as to the question of whether or not the improvement proposed shall be carried out, if within said period no protest is filed against the improvement proposed, signed by at least a majority of the persons who are the owners of the land included within the assessment district, and also by the owners of more than one-half of the land affected.

"(e) When protests are filed, the Municipal Board shall fix a date for the hearing of such protests, and shall give reasonable notice to all protestants who have given their addresses, and also to all owners of lands affected by any protest or protests, and shall cause to be published in two consecutive issues of two newspapers published in the city of Manila, one in the English and one in the Spanish language, a notice of the date on which the hearing is to begin. After due hearing the board shall determine the matter, either confirming its decision or modifying the same in whole or in part.

"(f) The Municipal Board shall give notice of its decision to all parties interested who have given their addresses, and shall cause its decision to be published for the period of one week in two daily newspapers published in the city of Manila, one in the English and one in the Spanish language. Such announcement so published shall also contain a list of the owners of the parcels of real estate affected by the assessment.

"(g) The Governor-General is hereby authorized to appoint a board consisting of five resident property owners of the city of Manila, citizens of the United States or of the Philippine Islands, to be known as the Special Assessment board, who shall hold office until January first, nineteen hundred and fourteen, after which date the term of office of the members of the board shall be two years. In case a vacancy should occur on such board it shall be filled by the Governor-General for the unexpired term. If any member of the board shall be interested in any manner in any proposed assessment, he shall not serve with the board in that case, but another member to act in his place in such case shall be appointed by the Governor-General. The members of the board shall serve without pay.

"(h) The decision of the Municipal Board shall be final if within thirty days after the date of the publication of the announcement mentioned in paragraph (f) of this section no appeal is filed against the improvement proposed or against the assessment signed by at least a majority of the persons who are the owners of the land included in the assessment district and also by the owners of more than one-half of the land affected.

"(i) In case appeal is taken as set out in the preceding paragraph, the Municipal Board shall forward the same to the Special Assessment Board, with all extracts from the journal of the Municipal Board relating to the improvement proposed and the appeal presented. The Special Assessment Board upon receipt of the paper

shall fix a date for the hearing of the appeal presented, giving reasonable notice thereof to the appellants, and shall cause a notice of the date on which the hearing of such appeal is to begin to be published for the period of one week in two daily newspapers published in the city of Manila, one in the English, and one in the Spanish language. The Municipal Board shall be represented and heard in the hearing of such appeals. The Special Assessment Board shall examine *de novo* all the questions involved in the appeals presented, and its decision thereon shall be final.

any owner or owners as a result of any action taken by virtue of the authority conferred in this subsection shall be due and payable to the city assessor and collector in the same manner as the regular real estate tax and at such time as may by ordinance of the Municipal Board be prescribed and shall be enforceable by any or all the remedies provided for the enforcement of the annual tax on the real estate in the city of Manila by this Act, and all such sums and amounts shall from the date on which they were assessed constitute liens on the property against which the same were assessed and shall take precedence over any and all other liens which may exist upon such property excepting only such as may have attached as a result of the nonpayment of the annual tax levied upon and assessed against such property under the provisions of section forty-seven of this Act."

SEC. 8. This Act shall take effect on its passage.

Enacted, February 11, 1913.

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