

AN ACT AMENDING ACT NUMBERED THREE HUNDRED AND FORTY-ONE, ANNEXING CERTAIN TERRITORY TO THE CITY OF MANILA, SO AS TO PROVIDE FOR THE VALUATION OF REAL ESTATE IN THE ANNEXED TERR...

Act No. 436, July 24, 1902

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

SECTION 1. Act Numbered Three hundred and forty-one, whereby new boundaries are fixed for the city of Manila, is hereby amended by renumbering sections five and six of said Act, so that they shall be numbered respectively six and seven, and by inserting a new section to be numbered section five and to read as follows:

"SEC. 5. The taxable real estate in the territory hereby annexed to the city of Manila shall be valued and listed, for the purposes of taxation, and the taxes thereon shall be assessed and collected in the manner provided in Act Numbered One hundred and eighty-three incorporating the city of Manila, except as hereinafter provided:

"(a) Provided, That in making a list of all taxable real estate in the territory by this Act added to the city of Manila, the City Assessor and Collector may dispense with sworn statements made by the owners of the property.

"(b) And provided further, That a tax of one-half of one per centum, instead of a tax of one per centum, on the assessed value of all real estate in the territory hereby added to the city of Manila subject to taxation, is hereby levied for the year nineteen hundred and one; and that the time within which payment may be made of taxes on real estate in the territory in this section referred to, without suffering the penalty for nonpayment, is extended to December first, nineteen hundred and two, in the case of such taxes for the years nineteen hundred and one and nineteen hundred and two, and that the lien upon the real estate in said territory for taxes levied for the years nineteen hundred and one and nineteen hundred and two shall attach upon and after the twenty-fifth day of July, nineteen hundred and two.

"(c) And provided further, That the date when the City Assessor and Collector shall complete the listing and valuation of all the real estate within the territory in this section referred to is extended to the first day of August, nineteen hundred and two, so that such listing and valuation is required to be completed on or before that date.

"(d) And provided further, That in the published notice informing the public that the list of real estate situated within the territory in this section referred to and completed and is on file, the said Assessor and Collector will be in his office, the said list shall not be later than the hundred and two.

"(e) And provided further, That the Board of Tax Appeals shall meet on the first Monday of September, nineteen hundred and two, for the purpose of hearing all appeals duly transmitted to it relating to the listing and valuation of real estate in the territory in this section referred to.

"(f) And provided further, That the assessment first made of the real estate in the territory in this section referred to shall continue in force so long, and only so long, as the assessment first made in the other districts of the city of Manila shall continue.

"(g) And provided further, That the City Assessor and Collector shall deposit one-half of all the taxes on real estate in the territory in this section referred to, for the year nineteen hundred and one, in the Insular Treasury to the credit of the provincial treasurer of the Province of Rizal for the general uses of that province, in accordance with the provisions of the Provincial Government Act, and the remaining one-half thereof shall belong to the city of Manila, like all other taxes assessed in other parts of said city."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, July 24, 1902.

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