

AN ACT PROVIDING ADDITIONAL METHODS OF ENFORCING THE PAYMENT OF THE CEDULA TAX, REPEALING THE PROVISIONS OF EXISTING LAW THAT NO PERSON SHALL BE REQUIRED TO PAY A CEDULA TAX WHO...

Act No. 655, March 04, 1903

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

SECTION 1. Section thirty of Act Numbered One hundred and thirty-three, entitled "An Act to amend the Provincial Government Act, Numbered Eighty-three," is hereby amended by adding at the end thereof the following words:

"Provided, however, That the provincial treasurer may, in his discretion, enforce the collection of the cedula tax and penalty, after the same shall remain delinquent for fifteen days, by causing the delinquent to be prosecuted before the president of the municipality in which the delinquent shall reside for such delinquency, and upon conviction the person so delinquent shall be sentenced to imprisonment for five clays, and such imprisonment shall be deemed a satisfaction of the tax and penalty and entitle the person so convicted, at the expiration of his imprisonment, to the cedula or certificate as though the tax and penalty had been paid in money."

SEC. 2. Section thirty-four of said Act Numbered One hundred and thirty-three, reading as follows—

"SEC. 34. For the year nineteen hundred and two, and succeeding years, no person who shall pay to the province and municipality together as taxes on real estate, or as an industrial tax, an amount in excess of one peso, shall be required to pay the cedula tax. The receipt given for the land tax or the industrial tax shall contain the particulars required above for the cedula or registration tax, and shall be used for the same purpose of identification and to avoid disqualification, to testify, to execute an instrument, to vote or to hold office"—
is hereby repealed.

SEC. 3. Whenever the entire final valuation of land or improvements thereon, for the purposes of taxation, either in the city of Manila or in any other one municipality, belonging to a single owner, shall not exceed the sum of fifty dollars, in United States currency, no land tax shall be assessed or collected upon such land or improvements. This section shall apply to all assessments of land taxes hereafter made, anything in existing law to the contrary notwithstanding. But all lands and improvements thereon shall be valued by the assessors of real estate, whether more or less than fifty dollars in value, in the manner provided by existing law.

SEC. 4. 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. 5. This Act shall take effect on its passage.

Enacted, March 4, 1903.

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