

AN ACT AMENDING SECTIONS EIGHTEEN, FIFTY-THREE, FIFTY-NINE, SIXTY-FOUR, AND SIXTY-FIVE OF REPUBLIC ACT NUMBERED FOUR HUNDRED NINE, AS AMENDED, OTHERWISE KNOWN AS THE REVISED CH...

REPUBLIC ACT NO. 6053, August 04, 1969

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Sub-paragraph (m) of the first paragraph of Section eighteen of Republic Act Numbered Four hundred nine, as amended, is amended to read as follows:

"(m) To tax, fix the license fee and regulate the business of the sale of telegraph, wireless, and telephone services; hotels, motels, restaurants, refreshment places, cafes, lodging houses, boarding houses, brewers, distillers, rectifiers, laundries, dyeing and cleaning establishments, beauty parlors, physical or beauty culture and fashion schools, clubs, livery garages, public warehouses, pawnshops, theaters, cinematographs, and the letting or subletting of lands and buildings, whether used for commercial, industrial or residential purposes; and further to fix the location of, and to tax, fix the license fee on, and regulate the business of, livery stables, boarding stables, embalmers, public billiard tables, public pool tables, bowling alleys, dance halls, public dancing halls, cabarets, public fairs, circus and other similar parades, public vehicles, public ferries, race tracks, horse races, dog races, cockpits, dealers in second-hand merchandise, junk dealers, theatrical performances, boxing contests, public exhibitions, blacksmith shops, foundries, steam boilers, lumber yards, shipyards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitroglycerin, petroleum or any of the products thereof and of all other establishments likely to endanger the public safety or give rise to conflagrations or explosions, and, subject to the provisions of ordinances issued by the Bureau of Health in accordance with law, tanneries, renderies, tallow chandleries, bone factories, candle factories, and soap factories: Provided, That no license shall be granted to any theater or cinematograph unless the applicant for said license agrees to exhibit pictures made in the Philippines to the extent of ten per centum of their annual exhibitions: And provided further, That any violation of this condition shall cause the revocation of said license."

SEC. 2. Section fifty-three of the same Act is amended to read as follows:

"SEC. 53. Powers and duties of the City Assessor.— There shall be a city assessor who shall have charge of the department of assessment. The city assessor and his authorized deputies, who are empowered to administer any oath authorized to be administered in connection with the valuation of real estate for the assessment or collection of taxes, shall appraise and value all the real estate not expressly exempt, including machines, mechanical contrivances, instruments, tools, implements, appliances, apparatus, and paraphernalia used for industrial, agricultural, or manufacturing purposes subject to exemption for the first five years of their original purchase or acquisition. He shall prepare and file with the City Treasurer before April first of every year a list of the real estate so valued which is exempt from taxation and a separate list of the taxable real estate."

SEC. 3. Section fifty-nine of the same Act is amended to read as follows:

"SEC. 59. The city assessor 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 may after every two years revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessments as the case may be. He shall give notice by publication for ten days prior to December first in two newspapers of general circulation published in the city, 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 or such proposed change by delivering or mailing such notification to such person or his authorized agent at the last known address of such owner or agent in the Philippines sometime in the month of November."

SEC. 4. The first and second paragraphs of Section sixty-four of the same Act are amended to read as follows:

"SEC. 64. Annual real estate 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 hereinabove provided is hereby levied. The additional one per cent real property tax provided for in Republic Act Numbered Five thousand four hundred forty-seven shall all be retained by the City of Manila notwithstanding the provisions of said Republic Act Numbered Five thousand four hundred forty-seven: Provided, That the real property taxes above-mentioned shall be due and payable in four equal installments: the first installment shall be due and payable on or before March thirty-first; the second installment, on or before June thirtieth; the third installment, on or before September thirtieth; and the last installment, on or before December thirty-first: Provided, further, That if any taxpayer shall fail to pay taxes assessed against him on or before the end of a calendar quarter as above indicated, he shall be delinquent in such payment and shall be subject to penalty of ten per centum of the amount of tax due."

SEC. 5. Section sixty-five of the same Act is amended to read as follows:

"SEC. 65. Distraint of personal property.— Fifteen days after the tax shall become delinquent the city treasurer shall prepare and sign a certified copy of the records of his office showing the persons delinquent in payment of their taxes and the amount of tax and penalty respectively due from them. He may thereupon proceed to seize the personal property of each delinquent not exempt under the provision of the next succeeding section, and unless redeemed as hereinafter provided, to sell at public auction, either at the main entrance of the City Hall or at the place where such property is seized, as he shall determine, so much of the same as shall satisfy the tax, penalty and costs of seizure and sale, to the highest bidder for cash, after the advertisement by notice posted for ten days at the main entrance of the City Hall and at public conspicuous place in the district where the property was seized, stating the time, place, and cause of sale. The certified true copy of the city treasurer's record of delinquents shall be his warrant for his proceedings, and the purchaser at such sale shall acquire an indefeasible title to the property sold. Within two days after the sale the city treasurer shall make return of his proceedings and spread it upon his record. Any surplus resulting from the sale, over and above the tax, penalty, and costs, shall be returned to the taxpayer on account of whose delinquency the sale has been made."

SEC. 6. All moneys realized from ordinances to be enacted under Section one hereof as well as those from the real estate tax herein provided for shall be devoted exclusively to the maintenance and operation of all public or government owned schools in the city of Manila, particularly the primary, intermediate and secondary schools: Provided, That the elementary and high school teachers in the public schools of said city shall be entitled as of July first, nineteen hundred sixty-nine, to a basic pay of three hundred fifty pesos a month plus a longevity pay of ten pesos a month for every five (5) years of teaching service in Manila.

SEC. 7. There shall be an appraisal and disposal committee with the city mayor as chairman and the city engineer and the city auditor as members who shall appraise all surplus and unserviceable property, both immovable and movable, worth at least one thousand pesos and dispose such surplus and unserviceable property at public auction after notice in a newspaper of general circulation for not less than fifteen days prior to the auction.

SEC. 8. This Act shall take effect upon its approval.

Approved, August 4, 1969.

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