

AN ACT TO REVIVE THE PROVISIONS OF SECTION THREE OF ACT NUMBERED THIRTY-NINE HUNDRED AND NINETY-FIVE.

Acts No. 4222, August 07, 1935

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. The provisions of section three, of Act Numbered Thirty-nine hundred and ninety-five, is hereby revived, and shall read as follows:

"SEC. 3. Property exempt from tax.—The exemptions shall be as follows:

"(a) Property owned by the United States of America, the Government of the Philippine Islands, or by any province or municipality of the Philippine Islands.

"(b) Cemeteries or burial grounds.

"(c) Churches and parsonages or conventos appurtenant thereto, and all lands, buildings, and improvements used exclusively for religious, charitable, scientific, or educational purposes; but this exemption shall not extend to property held for investment, or which produces income, even though the income be devoted to some one or more of the purposes above specified.

"(d) When the entire assessed valuation of real property in any one municipality belonging to a single owner, shall be less than the sum of one hundred pesos, the tax thereon shall not be collected, nor shall the tax be collected on a dwelling house built on the field, nor on an adjacent orchard, if any, as improvement, if the assessed value of each, assessed separately, is not in excess of one hundred pesos, though in any event the property shall be valued for the purposes of assessment and record shall be kept thereof as in other cases.

"(e) Land held by a homesteader under an application filed in accordance with law, prior to the approval of the Director of Lands of the final evidence, as required by Act Numbered Twenty-eight hundred and seventy-four; but this exemption does not extend to buildings and improvements thereon, the title to which is not in the Government.

"(f) Machinery, which term shall embrace machines, mechanical contrivances, instruments, tools, implements, appliances, and apparatus used for industrial, agricultural or manufacturing purposes.

"(g) Fruit trees and bamboo plants, except where the land upon which they grow is planted principally to such growth.

"(h) For a period of five years from January first, nineteen hundred thirty-five, land used for airports or landing fields open to all aircraft operations, either free of charge or upon the payment of a nominal charge, together with such improvements thereon as are used exclusively for aeronautical purposes, provided such airports or landing fields and improvements are necessary facilities for air commerce. Provided, however, That each such airport or landing fields shall have an area not to exceed one hundred hectares: Provided, further, That the said airports or landing fields exempted from taxation under this item (h) shall revert to their original taxation status upon the recommendation of the Secretary of Public Works and Communications that such airports or landing

fields and improvements thereon are no longer necessary or suitable facilities for air commerce."

SEC. 2. Act Numbered Forty-one hundred and forty-three, and all other Acts or provisions thereof which are inconsistent with the provisions of this Act, are hereby repealed.

SEC. 3. This Act shall take effect on January first, nineteen-hundred and thirty-six.

Approved, August 7, 1935.

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