

AN ACT TO AMEND SECTIONS ONE, THREE, FOUR, FIVE, SIX, SEVEN, AND EIGHT OF COMMONWEALTH ACT NUMBERED THREE HUNDRED NINETY-SIX, ENTITLED AN ACT PROVIDING FOR THE LEVYING OF SPECIAL...

Commonwealth Act No. 599, August 19, 1940

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Be it enacted by the National Assembly of the Philippines:

SECTION. 1. Section one of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"SECTION 1. When the President of the Philippines shall so direct it, the Municipal Board of the City of Manila and the municipal councils of the municipalities of Navotas, Malabon, Caloocan, San Juan del Monte, Mandaluyong, Makati, and Pasay, and the municipal boards or city councils of all other chartered cities, as agencies of the National Government, shall provide, by means of an ordinance for the levying and collection, by special assessments of the real estate within the district or section of the said chartered cities and municipalities especially benefited, of the cost or a part thereof to be determined by the President, of laying out, opening, constructing, straightening, widening, extending, grading, paving, curling, walling, deepening, or otherwise establishing, repairing, enlarging, or improving national roads in the said chartered cities and municipalities, including the cost of acquiring the necessary land and improvements therein. Within the meaning of this section, all real estate comprised within the district or section benefited, except lands or buildings owned by the United States of America, the Commonwealth of the Philippines, or the said chartered cities and municipalities shall be subject to the payment of the special assessment, based upon the valuation of such real estate as shown by the books of the Assessor concerned, or its present value as fixed by said officer in the first instance if the property does not appear of record in his books according to the valuation whereof the special tax has to be made, computed and assessed."

SEC. 2. Section three of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"SEC. 3. The Municipal Board or city or municipal council concerned shall not be required to fix one uniform rate per centum for all the taxable real estate in the entire district or section, but may fix different rates for real estate in different parts or sections of the same, according as said property will derive greater or less benefit from the improvement. "

SEC. 3- Section four of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"Sec. 4. The proposed special assessment ordinance shall be published in the Official Gazette for a period of not less than ten days and shall be voted at the usual places for posting public notices, in the office of the Director of Public Works, and in the office of the city or district engineer concerned and also at conspicuous places in the district or section of the City or Municipality where such national road projects are constructed or contemplated to be constructed. The Secretary of the Municipal Board or city or municipal council concerned shall, upon request, furnish a copy of the proposed ordinance, by ordinary mail or otherwise. Within three days after the last publication of the special assessment ordinance, the Municipal Board or city or Municipal council concerned, or the committee in charge of the project shall hold a public hearing on the same and hear all

pertinent arguments and evidence offered by the persons interested or their attorneys aid such arguments and evidence shall be attached to the proper records."

SEC. 4. Section five of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"SEC. 5. The special assessment ordinance together with all the papers pertaining to the same shall be sent for approval to the Mayor, as in other cases, and the time for the approval or vetoing thereof shall run only from the date of the receipt of the last paper lacking. The Mayor may receive protests of persons claiming to be affected provided such protest be signed by a majority of said persons representing more than one-half of the total assessed value of the property which according to the proposed ordinance would be subject to the special assessment, and before approving or vetoing said ordinance, he may propose to the Municipal Board or city or municipal council such amendment or amendments to the same as he may see fit. From the decision of such board or council either the parties affected or the City or the district engineer concerned through the Director of Public Works may appeal to the President, of the Philippines, those decision shall be final."

SEC. 5. Section six of Commonwealth Act. Numbered Three hundred ninety-six is amended to read as follows:

"SEC. 6. Upon the approval of the special assessment ordinance the Assessor and Collector concerned shall forthwith proceed to determine the special tax payable by each realty each year during the period fixed in the ordinance, upon the basis of the estimated or actual costs of the work and the total and parcel value of the real estate comprised within the district especially benefited, and shall notify each owner by ordinary mail of the special tax assessed against such property owned by him in the district benefited; but if upon the completion of the improvement, in cases where the assessment is made prior to the completion thereof, it should appear that, the cost has been less or more, the City or the district engineer concerned through the Director of Public Works, shall forthwith certify this fact to the Assessor and Collector who shall thereupon proceed to rectify the assessment, reducing or increasing, as the case may be, the special tax upon each property affected for the unpaid remainder of the annual installments, or if all are paid, fixing the amount to be credited to or the special additional tax to be collected from the realty, as the case may be, and shall notify the persons interested of such rectification."

SEC. 6. Section seven of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"SEC. 7. Any owner considering himself aggrieved by any decision of the Assessor and Collector may appeal from the same to the board of tax appeals within the same time and in the same manner as prescribed by law for cases of assessment and valuation of real estate for the ordinary tax."

SEC. 7. Section eight of Commonwealth Act Numbered Three hundred ninety-six is amended to read as follows:

"SEC. 8. All sums and amounts due from any owner or owners as a result of any action taken by virtue of the authority conferred in this Act shall be due and payable to the City or municipal Treasurer concerned in the same manner as the annual tax levied on real estate under the provisions of Article XI, title X of the Revised Administrative Code, and shall be subject to the same remedies, as such annual tax; and all such sums and amounts, together with any such penalties incurred, shall from the date on which they were assessed constitute lien which may exist upon such property excepting only such as may have attached as a result of non-payment of said annual tax: Provided, however, That the proceeds thereof shall accrue to the National Treasury as a special fund for the construction, improvement, and maintenance of national roads within the City of Manila, the municipalities of Navotas, Malabon, Caloocan, San Juan del Monte, Mandaluyong, Makati, and Pasay, and of National Roads within all other Chartered Cities, to be allotted by the Secretary of Public Works and Communications to such projects upon the recommendations to such projects upon the recommendation of the Director of Public Works."

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

Approved, August 19, 1940.

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