AN ACT AMENDING SECTIONS TWENTY-SEVEN AND TWENTY-EIGHT, AND THE FIRST PARAGRAPH OF SECTION TWENTY-NINE OF THE CHARTER OF THE CITY OF ZAMBOANGA, SO AS TO AUTHORIZE THE PAYMENT IN...

Commonwealth Act No. 250, December 17, 1937

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Sections twenty-seven and twenty-eight, and the first paragraph of section twenty-nine, of Commonwealth Act Numbered Thirty-nine, entitled: "An Act creating the City of Zamboanga," are hereby amended to read as follows:

> "SEC. 27. Taxes on real estate.—A tax, the rate per centum of ad valorem taxation not to exceed two per centum to be determined by the City Council on or before the second Monday of February, shall be levied annually on the assessed value of all real estate in the city subject to taxation. Taxes for any year shall be due and payable on and after the first day of March.
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> "At the option of the taxpayer, the tax for any year may be paid in two installments to be fixed annually by the City Council simultaneously with the rate per centum of ad valorem taxation: Provided, That the time limit for the first and second installments shall be" set at not later than the thirty-first clay of May and the thirtieth day of November of each year, respectively.
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> "Any person who, on the last day set for the payment of the real estate tax as provided in the preceding paragraph, shall be within the premises of the municipal building willing and ready to pay the tax but is unable to effect it on account of the large number of taxpayers therein present, shall be furnished a properly prescribed card that will permit him to pay the tax the following day without penalty.
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> "If a property owner is not in position to pay the total amount of taxes due on real estate in his or her name, partial payment may be made on account of one or more lots, or part thereof.
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> "The words 'paid under protest' shall be written upon the face of the real estate tax receipt on request of any person willing to pay the tax under protest. Confirmation in writing of an oral protest shall be made within thirty days.
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> "At the expiration of the time for the payment of the real estate tax without penalty, the taxpayer shall be subject, from the first day of delinquency, to the payment of a penalty at the rate of two per centum for each full month of delinquency due, on the amount of the original tax due, until the tax shall have been paid in full or until the property shall have been forfeited to the city as provided in section thirty-one hereof: Provided, That in no case shall the total penalty exceed twenty-four per centum of the original tax due: And provided, further, That the provisions of this section shall be applicable to such delinquencies of real estate taxes as may be existing on the date of the approval of this Act.
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> "In the event that the crop is extensively damaged or that a great lowering of the prices of products is registered in any year, the City Council may, by resolution passed on or before the thirty-first day of December of such year, remit wholly or in part the payment of the tax or penalty for the ensuing year; but such resolution

shall nave to specify clearly the grounds for such remission and shall not take effect till it shall have been approved by the Secretary of the Interior.

"The President of the Philippines may, in his discretion, remit or reduce the real estate taxes for any year in the City of Zamboanga, if he deems this to be in the public interest."

"SEC. 28. Taxes on real estate—Sale of personalty.—In the event that such tax and penalty shall remain unpaid one month after payment thereof shall have become due, the city treasurer shall prepare and sign a certified copy of the records of his office, showing the persons delinquent in the payment of their taxes and the amounts of tax and penalty respectively due from them. He shall proceed at once to seize the personal property of each delinquent, and, unless redeemed as hereinafter provided, to sell at public auction, either at the main entrance of the municipal building 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 cost of seizure and sale, to the highest bidder for cash, after due advertisement by notice posted stating the time, place and cause of sale. The certified 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 records. 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. It shall not be essential to the validity of tax sales of real estate hereunder that the city treasurer shall have attempted to make nut of the personal property of the taxpayer the tax due upon his real estate. The remedy provided herein for the collection of taxes upon real estate by levying upon the personal property of the taxpayer shall be deemed to be cumulative only. The owner of the personal property seized may redeem the same from the collecting official at any time after the seizure and before sale by tendering to him the amount of the tax, the penalty, and costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall only embrace the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the collecting official or his deputy."

"SEC. 29. Taxes on real estate—Liens—Sale of realty.—Taxes and penalties assessed against realty shall constitute a lien thereon, which lien shall be superior to all other liens, mortgages, or encumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can only be removed by the payment of the tax and penalty. The lien for the taxes shall attach to the real property from the first day of March of the year in which the taxes are due. In addition to the last mentioned procedure, the city treasurer may, upon the warrant of the certified record required in the last preceding section, one month following the date of delinquency, advertise me real estate of the delinquent for sale, or so much thereon as may be necessary to satisfy all public taxes upon said property as above, and costs of sale, for a period of thirty days."

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SEC. 2. This Act shall take effect upon its approval.

Approved, December 17, 1937.

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