

[REPUBLIC ACT NO. 1547, June 16, 1956]

AN ACT TO AMEND SECTION FORTY-TWO OF REPUBLIC ACT NUMBERED SEVEN HUNDRED SIXTY, OTHERWISE KNOWN AS THE CHARTER OF THE CITY OF TACLOBAN.

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

SECTION 1. Section forty-two of Republic Act Numbered Seven hundred sixty is amended to read as follows:

"SEC. 42. *Taxes on real estate.—Extension and remission of the tax.*—A tax, the rate of which shall not exceed two *per centum ad valorem* to be determined by the Municipal Board, shall be levied annually on or before the second Monday of January on the assessed value of all real estate in the city subject to taxation. All taxes on real estate for any year shall be due and payable annually on the first day of January and from this date such taxes together with all penalties accruing thereto shall constitute a lien on the property subject to such taxation.

"Such lien shall be superior to all other liens, mortgages, or encumbrances of any kind whatsoever; and 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.

"At the option of the taxpayer, the tax for any year may be paid in two installments to be fixed annually by the Municipal Board 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 day of May and the thirty-first day of October of each year, respectively.

"Any person, who on the last day set for the payment of the real estate tax as provided in the preceding paragraphs, shall be within the premises of the City Hall 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 which will entitle him to pay the tax without penalty on the following day.

"The words 'paid under protest' shall be written upon the face of the real estate tax receipt upon the request of any person willing to pay the tax under protest. Confirmation in writing of an oral protest shall be made within thirty days.