

[Acts No. 4181, December 07, 1934]

AN ACT TO CONSOLIDATE INTO ONE ACCOUNT ALL TAXES ON REAL PROPERTY AND THE PENALTIES THEREON DUE BUT UNPAID FOR THE YEAR NINETEEN HUNDRED AND THIRTY-FOUR AND PREVIOUS YEARS, TO RAISE THE EMBARGO ON REAL PROPERTY FOR DELINQUENT TAXES, TO GRANT A TERM OF TEN YEARS FOR THE PAYMENT OF SAID DELINQUENT TAXES AND THE PENALTIES THEREON, AND FOR OTHER PURPOSES.

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. *Consolidation of accounts for taxes and penalties due on real property.*—Not later than sixty days from the date of the approval of this Act, the provincial and city treasurers shall determine the sum total of the taxes and penalties due but unpaid for the year nineteen hundred and thirty-four and previous years, if any, on all and each of the parcels of real property within their respective province or city. Said total shall appear as a debit in an account against the owner of the delinquent property. The account shall be opened in such form as the Secretary of the Interior shall prescribe. The penalties shall be determined under the rules established by section thirty of Act Numbered Thirty-nine hundred and ninety-five, as amended by section four of Act Numbered Four thousand and sixty-one.

SEC. 2. *Time and manner of payment.*—The owners and other persons having an interest in the real property shall under this Act be granted a period of ten years, from and after January first, nineteen hundred and thirty-five, within which they shall pay in full the arrearages debited against them in said account. Payment may be made in ten equal annual installments, payable at the same time as the regular annual tax and to be collected in the same manner as said regular tax.

SEC. 3. *Part payments of annual installments permitted.*—In provinces and cities where the regular real-property tax for any year is paid in installments, the annual installment provided for in section two of this Act may also be paid in as many installments and in the same proportion as the regular tax for the current year.

SEC. 4. *Failure to pay annual installment.*—Failure to pay two annual installments shall be sufficient cause for the provincial treasurer to declare the automatic reembargo of the real property, and the same shall be again alienable under Act Numbered Thirty-nine hundred and ninety-five.

SEC. 5. *Taxes for nineteen hundred and thirty-five and subsequent years.*—The taxes for nineteen hundred and thirty-five and subsequent years shall be due and payable in accordance with Act Numbered Thirty-nine hundred and ninety-five, as amended by Act Numbered Four thousand and sixty-one.

SEC. 6. *Failure to pay current annual tax.*—Although the part payments of the annual installments may have been kept up to date, delinquency in the payment of the taxes for any year after nineteen hundred and thirty-four shall produce the seizure of the delinquent real property which, upon being distrained, may be disposed of in the manner provided in Act Numbered Thirty-nine hundred and