

[ Act No. 3980, December 03, 1932 ]

**AN ACT TO FURTHER AMEND SECTION FOUR HUNDRED AND EIGHTY-SEVEN OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE REVISED ADMINISTRATIVE CODE, AS AMENDED BY ACTS NUMBERED THIRTY-TWO HUNDRED AND THIRTY-EIGHT, THIRTY-THREE HUNDRED AND EIGHTY-TWO, AND THIRTY-SIX HUNDRED AND THIRTY-ONE.**

*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. Section four hundred and eighty-seven of Act Numbered Twenty-seven hundred and eleven, known as the Revised Administrative Code, as amended by Acts Numbered Thirty-two hundred and thirty-eight, Thirty-three hundred and eighty-two, and Thirty-six hundred and thirty-one, is hereby further amended to read as follows:

"SEC. 487. *Disposition of proceeds of cedula tax.*—In the provinces where the cedula tax is fixed at one peso its proceeds shall go equally to the province and municipality wherein collected. In provinces where the tax is fixed at two pesos the extra peso shall accrue to the road and bridge fund or the road and public works funds of the province, the other peso being divided equally between the province and the municipality, as before. The proceeds of delinquent payments shall, in either case, be distributed on the same basis.

"Such portion of the proceeds of the cedula tax collected in the barrio of San Jose, on Corregidor Island, as would, under the preceding paragraph, accrue to the road and bridge fund of the Province of Cavite, shall hereafter be devoted exclusively to school purposes in said barrio.

"Such portion of the proceeds of the cedula tax collected in the barrio of Olongapo, municipality of Subic, Province of Zambales as would, under the first paragraph, accrue to the road and bridge fund of the Province of Zambales, shall hereafter be devoted exclusively to school purposes in said barrio.

"One-half of the proceeds of the cedula tax collected in the municipalities of Rapu-Rapu, Province of Albay; Itbayat and Sabtang Islands, Province of Batanes; Caluya, Province of Antique; Calayan, Province of Cagayan; Puar, San Francisco Poro and Tudela in Camotes Island, Province of Cebu; municipalities of Buenavista and Jordan, Guimaras Island, Province of Iloilo; Biliran, Caibiran, Cawayan, Liloan, Maripipi, Naval and Pintuyan, Province of Leyte; Anda, Province of Pangasinan; Banton, Simara, and Maestre de Campo Islands; Province of Romblon; Laoang and Batag Islands, municipality of Laoang; Capul, San Antonio, Almagro, Santo Niño, and Zumarraga, Province of Samar; Alabat, Quezon Perez and Polillo, Province of Tayabas; San Pascual, Province of Masbate; Santiago and Dewey Islands, municipality of Bolinao, Province of Pangasinan; Agutaya, Cuyo, Cagayancillo, Coron and Dumarán, Province of Palawan;

Numancia, Dapa and General Luna, Siargao Island, Dinagat and Loreto, Dinagat Island, Province of Surigao, as would, under this law, accrue to the road and bridge funds of the provinces concerned, shall hereafter be used for school purposes in each of said municipalities of Rapu-Rapu, Province of Albay; Itbayat and Sabtang Islands. Province of Batanes, Caluya, Province of Antique; Calayan, Province of Cagayan; Pilar, San Francisco, Poro and Tudela, in Camotes Island, Province of Cebu; municipalities of Buenavista and Jordan, Guimaras Island, Province of Iloilo; Biliran, Caibiran, Cawayan, Liloan, Maripipi, Naval, and Pintuyan, Province of Leyte; Anda, Province of Pangasinan; Banton, Simara and Maestre de Campo Islands, Province of Romblon; Laoang and Batag Islands, municipality of Laoang; Capul, San Antonio, Almagro, Santo Nino, and Zumarraga, Province of Samar; Alabat, Quezon, Perez, and Polillo, Province of Tayabas; San Pascual, Province of Masbate; Santiago and Dewey Islands, municipality of Bolinao, Province of Pangasinan; Agutaya, Cuyo, Cagayancillo, Coron, and Dumarán, Province of Palawan; Numancia, Dapa and General Luna, Siargao Island, Dinagat and Loreto, Dinagat Island, Province of Surigao, and the other half of said portion of the proceeds of the cedula tax collected in said municipalities and islands shall hereafter constitute a special fund of the respective municipalities and islands mentioned, to be used for the construction, repair and maintenance of local roads and bridges: *Provided*, That in municipalities and islands the conditions of which do not require the use of the said portions for school and road construction or maintenance purposes, the same may be used for the construction, repair and maintenance of such other public improvements of said municipalities and islands as may be determined by the respective municipal councils.

"Likewise that portion of the proceeds of the cedula tax collected in the barrios of Tingloy, Maricaban, Talahib, Ganao, Pisa, and Papaya, island of Pasal, municipality of Bauan, in the barrios of San Agustin and San Agapito, on Verde Island, municipality of Batangas, Province of Batangas; on Jao and Hingotanan Islands, municipality of Talibon, on Mahanay, Handayan, Pandanon and Cabulan Islands, municipality of Getafe, in the barrios of Iugas, Bonbonon, Aguing and Basyao on Lapinin Island, and in the island of Gaus, municipality of Ubay, in the barrios of Cabacongan, Pagtudlan, Cambaquis, and Looc, on Cabilao Island, Mokpok, Basdio, Calayugan, and Obojan, on bandingan Island, municipality of Loon, Lumboy and Madangug, on Pangangan Island, and on the island of Mantatao, municipality of Calape, Province of Bohol; on Fuga Island, municipality of Aparri, Province of Cagayan; in the barrios of Balabag and Manok-Manok, municipality of Buruanga, on Olotayan Island, municipality of Capiz, and on Manapao Island, municipality of Pontevedra, Province of Capiz; on Botiquis, Intungan and Doong Islands, municipality of Bantayan, on Jilantangan and Guintacan panels, municipality of Santa Fe, on Lugon and Carnasa siands, municipality of Daan-Bantayan, on Caubyan, Coahagan, and Olango Islands, municipality of Opon, Hilutongan Island, municipality of Cordova, Province of Cebu; on Salomague Island, municipality of Cabugao, on Pingit Island, municipalities of Magsingal and Santo Domingo, on Puro and Tamorong Islands, municipality of Cagayan, Province of Ilocos Sur; in the barrios of Puntaburi, on Tagubanhán Island, and Nasidman, municipality of Ajuy; in