

[ **Act No. 3706, November 20, 1930** ]

**AN ACT TO AMEND SUBSECTIONS (D) AND (E) OF SECTION THREE HUNDRED AND FORTY-FOUR OF THE ADMINISTRATIVE CODE.**

*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. Subsections (d) and (e) of section three hundred and forty-four of the Administrative Code are hereby amended to read as follows:

"(d) When the entire assessed valuation of real property in any one municipality belonging to a single owner, shall be less than the sum of fifty pesos, the tax thereon shall not be collected, nor shall the tax be collected on the house or hut built on said land when the value thereof is less than the sum of fifty pesos, though in any event the property shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

"(e) Land held by a homesteader under an application filed in accordance with law, before the filing and approval of the final proofs, and this exemption extends to buildings and improvements thereon the title to which is not in the Government, provided the assessed valuation thereof is less than one hundred pesos."

SEC. 2. All acts or parts of acts inconsistent with this Act are hereby repealed.

SEC. 3. This Act shall take effect on its approval.

Approved, November 20, 1930.



Source: Supreme Court E-Library

This page was dynamically generated by the E-Library Content Management System (E-LibCMS)