

[Act No. 3563, November 26, 1929]

AN ACT TO AMEND SECTIONS TWENTY-FOUR HUNDRED AND EIGHTY-NINE AND TWENTY-FOUR HUNDRED AND NINETY OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS 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. Section twenty-four hundred and eighty-nine of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 2489. *Time and manner of appealing to Board of Tax Appeals.*—In case the Municipal Board, or any owner of real estate or his authorized agent, shall feel aggrieved by any decision of the city assessor and collector under the preceding sections of this article, such Board, owner or agent may, within twenty days after the date on which the taxpayer received the notice of the assessor, appeal to the Board of Tax Appeals. The appeal shall be perfected by filing a written notice of the same with the city assessor and collector, and it shall be the duty of that officer forthwith to transmit the appeal to the Board of Tax Appeals with all written evidence in his possession relating to such assessment and valuation."

SEC. 2. Section twenty-four hundred and ninety of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, as amended by Act Numbered Twenty-nine hundred and seventy-seven, is hereby further amended to read as follows:

"SEC. 2490. *Constitution and compensation of Board of Tax Appeals.*—The Board of Tax Appeals shall be composed of seven members who shall be appointed by the Governor-General on the first day of July of each year in which the first regular session of each Legislature shall begin, four of whom shall be owners of real estate in the city, and two shall be selected from a list of ten persons to be submitted to the Governor-General by the 'Asociacion de Propietarios de Manila,' which list shall be submitted to him by the said association not later than the fifteenth day of June of each year in which the first regular session of each Legislature shall begin. Should the said list not be submitted by the aforesaid association within the time fixed herein, the Governor-General shall select such two members in his own discretion: *Provided*, That the first appointment made under this Act shall not be made later than the first working day of the month of January of the year nineteen hundred and thirty.

"The members of the Board of Tax Appeals, except the chairman, shall receive a compensation of twenty pesos for each day on which they attend the sessions and serve as members of the Board.