

[ Act No. 3337, December 07, 1926 ]

**AN ACT TO AMEND PARAGRAPH (A.) OF SECTION EIGHTEEN OF, ACT NUMBERED TWENTY-TWO HUNDRED AND FIFTY-NINE, ENTITLED "AN ACT PROVIDING CERTAIN SPECIAL PROCEEDINGS FOR THE SETTLEMENT AND ADJUDICATION OF LAND TITLES," AS AMENDED BY ACTS NUMBERED TWENTY-FIVE HUNDRED AND FIFTY-EIGHT AND THREE THOUSAND AND EIGHTY-ONE, INTRODUCING CERTAIN MODIFICATIONS WITH REGARD TO THE ASSESSMENT, APPORTIONMENT, AND MANNER OF COLLECTION OF THE COSTS OF THE PROCEEDINGS, SURVEY, AND MONUMENTING IN CADASTRAL CASES.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Legislative assembled and by the authority of the same:*

SECTION 1. Paragraph (a) of section eighteen of Act Numbered Twenty-two hundred and fifty-nine, as amended by Acts Numbered Twenty-five hundred and fifty-eight and Three thousand and eighty-one, is hereby amended to read as follows:

"Sec. 18. (a) One-tenth of the cost of the registration proceedings and the cadastral survey and monumenting had under this Act shall be borne by the Insular Government; one-tenth shall be paid by the province concerned, and one-tenth by the city, municipality, municipal district, town-ship, or settlement in which the land is situated, the City of Manila to be considered for this purpose, both as a province and municipality; and the remaining seven-tenths shall be assessed and collected against each and all of the lots included in a cadastral proceeding and shall be apportioned in accordance with the square root of the area thereof, but in no case shall less than five pesos be taxed against each lot: *Provided*, That when in the judgment of the provincial board, a municipality, municipal district, township, or settlement has not sufficient funds to pay this obligation, its share may be paid by the province. The amounts thus taxed against each of the lots or parcels of land shall be considered a special assessment of taxes against the respective parcels, shall constitute a first lien upon the land, and shall be collected by the Director of Lands or his duly authorized representatives in equal installments within a period of five years, bearing interest at the rate of six per centum per annum. The first installment shall become due and payable at the same time as the general land taxes for the year next succeeding the year in which the Court of First Instance rendered its decision and shall be collected in the same manner as such general land taxes. Each succeeding installment shall become due and payable at the same time as the general land taxes for the corresponding current year and shall be collected in the same manner. The clerk of the court shall for this purpose send to the officer in charge of such collection a copy of said decision: *Provided, however*, That the amounts representing the proportional shares of the costs taxed against lots surveyed at the request and expense of their owner and for which a plan other than the cadastral plan has been made by a duly authorized surveyor prior to the decision in the cadastral proceeding, or which have been registered in accordance with