

[ Act No. 2533., October 30, 1915 ]

**AN ACT AMENDING ACT NUMBERED THREE HUNDRED AND TWENTY-FOUR OF THE LEGISLATIVE COUNCIL, ENTITLED "AN ACT PROVIDING FOR THE LEVY, ASSESSMENT, AND COLLECTION OF AN AD VALOREM TAX ON REAL PROPERTY IN THE DEPARTMENT OF MINDANAO AND SULU, CREATING THE POSITION OF ASSESSOR FOR THE DEPARTMENT, AND DEFINING THE POWERS AND DUTIES OF SUCH OFFICER, AND REPEALING EXISTING INCONSISTENT LEGISLATION."**

*By authority of the United State, be it enacted by the Philippine Commission, that:*

**SECTION 1.** Section two of Act Numbered Three hundred and twenty-four of the legislative council of the Department of Mindanao and Sulu. is hereby amended to read as follows:

"SECTION. 2. There is hereby levied, and shall be assessed and collected, an annual ad valorem tax of three-eighths of one per centum on all real property situated within the territory of the Department of Mindanao and Sulu, not hereinafter especially exempted. Of the three-eighths of one per centum thus levied, two-eighths shall be devoted exclusively to the support of free public primary schools and the providing or erection of suitable public school buildings, and the amount thus collected shall accrue to municipal or municipal district funds, as the case may be. The remaining one-eighth shall be taken up in the road and bridge fund and devoted exclusively to the construction and maintenance of roads, bridges, trails, telephone lines, and wharves within the province wherein collected and for the purpose of subsidizing, or for acquiring, operating, and maintaining means of water transportation within such province and between the same and other provinces of the Department of Mindanao and Sulu, or providing facilities of communication and transportation by river, and for dredging rivers: *Provided, however,* That a municipal council may, in its discretion, impose upon all real property situated within the limits of the municipality an additional tax of not exceeding two-eighths of one per centum for general purposes which shall accrue to the general funds of the municipality, and a further additional tax of not exceeding one-eighth of one per centum to be used exclusively for schools, public health or permanent improvement purposes: *And provided further,* That a provincial board may also, in its discretion, impose on all real property situated within the province an additional tax of not exceeding two-eighths of one per centum, which shall accrue to the general funds of the province and a further additional tax of not exceeding one-eighth of one per centum to be used exclusively for schools, public health, or permanent improvement purposes: *And provided further,* That the additional tax to be used exclusively for schools, public health, or permanent improvement purposes shall in the case of a municipality, municipal district, or province be available for transfer to the 'health fund' created by general law: *And provided further,* That the provincial treasurer is hereby authorized to take up in the general funds of the province, to be expended in the discretion of the provincial board, two-thirds of the compulsory tax imposed by this Act for the year nineteen hundred and fifteen.

"The discretionary taxes hereinbefore provided to be levied by the municipal council shall be levied by means of municipal ordinances, and those to be levied by the