

[Act No. 1689, August 19, 1907]

AN ACT AMENDING ACT NUMBERED THIRTEEN HUNDRED AND NINETY-SEVEN, ENTITLED "THE TOWNSHIP GOVERNMENT ACT," SO AS TO AUTHORIZE THE COLLECTION OF CERTAIN LICENSE FEES, TO PROVIDE A METHOD OF ENFORCING- THE PAYMENT OF THE PROPERTY TAX BY DELINQUENTS WHO ARE ABSENT FROM THE PROVINCE OR ARE NONRESIDENTS THEREOF, AND TO PROVIDE THAT THE POPULAR REPRESENTATIVE SHALL CONTINUE TO BE A RESIDENT OF THE PROVINCE DURING HIS TERM OF OFFICE.

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

SECTION 1. Paragraph (k) of section thirty-eight of Act Numbered Thirteen hundred and ninety-seven, entitled "The Township Government Act," is hereby amended so as to read as follows:

"(k) License public carriages, carts, and hearses kept for hire; cafes, restaurants, hotels, inns, and lodging houses; horse races; and license, regulate, or prohibit the sale of intoxicating liquors, subject to the provisions of Act Numbered Sixteen hundred and thirty-nine."

SEC. 2. Paragraph (a) of section forty-three of said Act is hereby amended so as to read as follows:

"(a) Fees for the granting of the privilege of fisheries, the privilege of keeping dogs, and for licensing public carriages, carts, and hearses kept for hire; cafes, restaurants, hotels, inns, and lodging houses; horse races; and saloons, bars, or drinking places for the sale of intoxicating liquors."

SEC. 3. Section fifty-four of said Act is hereby amended so as to read as follows :

SEC. 54. On the basis of the declaration made and of the findings of the board of assessors, if any, the secretary shall prepare, on or before February fifteenth of each year, a list of the persons due, with the amount of such tax s list shall be kept open to public All persons from, whom a property tax is due shall be notified by the councilors of their respective barrios to appear before the secretary and learn the amount of such tax, which shall be stated to them verbally by the secretary, if they can not read: *Provided*, That in ease of residents temporarily absent from the province, and nonresidents of the province, it shall be sufficient if a written notice be deposited, postage paid, in the post-office addressed to the owner, at his last known place of residence, or if no place of residence be known then to the barrio and municipality in which the property is situate."

SEC. 4. Section fifty-six of said Act is hereby amended so as to read as follows:

"SEC. 56. All persons who have not paid their property taxes in full on or before the thirty-first day of July of each year, shall be deemed delinquent taxpayers, after such delinquency shall have been adjudged,