

[ **Act No. 1793, October 12, 1907** ]

**AN ACT TO AMEND ACT NUMBERED ONE HUNDRED AND EIGHTY-THREE BY PROVIDING A METHOD FOR ENFORCING THE COLLECTION OF THE LAND TAX IN THE CITY OF MANILA.**

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

SECTION 1. Act Numbered One hundred and eighty-three, as amended, is hereby further amended by adding at the end thereof the following new sections:

"SEC. 73. Fifteen days after the tax shall become delinquent the city assessor and collector shall prepare and sign a certified copy of the records of his office, showing the persons delinquent in payment of their taxes and the amounts of tax and penalty respectively due from them. He shall proceed at once to seize the personal property of each delinquent, and, unless redeemed as hereinafter provided, to sell at public auction, either at the main entrance of the municipal building or at the place where such property is seized, as he shall determine, so much of the same as shall satisfy the tax, penalty, and costs of seizure and sale, to the highest bidder for cash, after due advertisement by notice posted for ten days at the main entrance of the municipal building and at a public and conspicuous place in the barrio where the property was seized, stating the time, place, and cause of sale. The certified copy of the city assessor and collector's record of delinquents shall be his warrant for his proceedings, and the purchaser at such sale shall acquire an indefeasible title to the property sold. Within two days after the sale the city assessor and collector shall make return of his proceedings and spread it upon his records. Any surplus resulting from the sale, over and above the tax, penalty, and costs, shall be returned to the taxpayer on account of whose delinquency the sale has been made.

"SEC. 74. The owner of the personal property seized may redeem the same from the collecting officer at any time after seizure and before sale by tendering to him the amount; of the tax, the penalty, and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall only embrace the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the collecting officer or his deputy.

"SEC. 75. Taxes and penalties assessed against realty shall constitute a lien thereon, which lien shall be superior to all other liens mortgages, or incumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can only be removed by the payment of the tax and penalty, with interest on both at the rate of six per centum per annum from the date of the delinquency. The lien for the taxes shall attach to the real property from the first day of January of the year in which the taxes are due.

"SEC. 76. In addition to the procedure prescribed in section seventy-five,

the city assessor and collector may, upon the warrant of the certified record required in section seventy-three, within twenty days after delinquency, advertise the real estate of the delinquent for sale, or so much thereof as may be necessary to satisfy all public taxes upon said property as above, and costs of sale, for a period of thirty days.

"This provision shall be retroactive so far as to apply to all taxes heretofore assessed but not collected.

"The advertisement shall be by posting a notice at the main entrance of the municipal building and in a public and conspicuous place in the barrio in which the real estate lies, and by publication once a week for three weeks in a newspaper of general circulation published in said city, if any there be. The advertisement shall contain a statement of the amount of the taxes and penalties so due and the time and place of sale, the name of the taxpayer against whom the taxes are levied, and a short description of the land to be sold. At any time before the day fixed for the sale the taxpayer may discontinue all proceedings by paying the taxes, penalties, and interest to the city assessor and collector. If he does not do so the sale shall proceed and shall be held either at the main entrance of the municipal building or on the premises to be sold, as the city assessor and collector may determine. Within five days after the sale the city assessor and collector shall make return of the proceedings and spread it on his records. The purchaser at the sale shall receive a certificate from the city assessor and collector from his records, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all public taxes, penalties, and interest.

"SEC. 77. Within one year from the date of sale the delinquent taxpayer, or anyone for him, shall have the right of paying to the city assessor and collector the amount of the public taxes, penalties, and interest thereon from the date of delinquency to the date of sale, together with interest on said purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the city assessor and collector that he has thus redeemed the land, and the city assessor and collector shall forthwith pay over to the purchaser the amount by which such land has thus been redeemed, and the land thereafter shall be free from the lien of such taxes and penalties.

"SEC. 78. In case the taxpayer shall not redeem the land sold as above provided within one year from the date of sale, the city assessor and collector shall, as grantor, execute a deed in form and deed to effect sufficient under the laws of the Islands to convey to the purchaser so much of the land against which the taxes have been assessed as has been sold, free from all liens of any kind whatsoever, and the deeds shall succinctly recite all the proceedings upon which the validity of the sale depends.

"SEC. 79. In case there is no bidder at the public sale of such land who