

[Act No. 323, December 20, 1901]

AN ACT EXTENDING FOR TWO MONTHS THE TIME IN WHICH THE ASSESSOR AND COLLECTOR OF THE CITY OF MANILA SHALL COMPLETE THE LISTING AND VALUATION OF REAL ESTATE, AND MAKING APPLICABLE TO THE CITY OF MANILA CERTAIN PROVISIONS OF ACT NUMBERED THREE HUNDRED AND TWENTY.

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

SECTION 1. The date fixed by section fifty-one of Act Numbered One hundred and eighty-three, incorporating the city of Manila, for the completion by the city assessor and collector of the listing and valuation of all real estate situated within the city of Manila, is hereby postponed for two months, so that such listing and valuation is hereby required to be completed on or before the first day of February, nineteen hundred and two, instead of on or before the first day of December, nineteen hundred and one. A like extension of time is herein granted as to the time of hearing complaints relating to the equity of such listing of the property and the assessed value thereof, and as to appeals from the decision of the city assessor and collector upon such complaints, and as to the time of meeting by the board of tax appeals and hearing upon all appeals transmitted to it, and as to the time when taxes on lands and improvements within the city of Manila shall become delinquent.

SEC. 2. Subsection (f) of section one of Act Numbered Three hundred and twenty, amending the Provincial Government Act and the amendments thereto, is hereby made applicable to the city of Manila and its inhabitants, so that persons who shall pay to the city of Manila as taxes on real estate, or as an industrial tax, for the year nineteen hundred and two, and succeeding years, an amount in excess of one peso, shall not be required to pay the cedula tax; but every person so exempted from the cedula tax shall be entitled to receive from the city assessor and tax collector, a cedula free of charge, to be used for the purpose of identification and to avoid disqualification to testify, to execute an instrument, and to vote or to hold office. Cedulae so issued shall be in the same form as those issued in return for the payment of one peso, and there shall be printed across their face the words "issued free."

SEC. 3. All Acts and parts of Acts inconsistent with this Act are hereby repealed, so far as they are inconsistent with this Act.

SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 5. This Act shall take effect on its passage.

Enacted, December 20, 1901.
