

[Commonwealth Act No. 462, June 14, 1939]

AN ACT TO AMEND SECTIONS TWENTY-SEVEN AND TWENTY-EIGHT AND THE FIRST PARAGRAPH OF SECTION TWENTY-NINE OF THE CHARTER OF THE CITY OF DAVAO, RELATIVE TO TAXES ON REAL ESTATE IN THE SAID CITY.

Be it enacted by the National Assembly of the Philippines:

Sec. 1. Sections twenty-seven and twenty-eight, the first paragraph of section twenty-nine of Commonwealth Act Numbered Fifty-one, entitled "An Act creating the City of Davao", are amended to read as follows:

"Sec. 27. *Taxes on real estate.* - A tax, the rate *per centum* of *ad valorem* taxation not to exceed two *per centum*, to be determined by the City Council, shall be levied annually on or before the second Monday of February on the assessed value of all real estate in the city subject to taxation. Taxes shall be due and payable annually on and after the first day of March.

"At the option of the taxpayer, the tax for any year may be paid in two installments to be fixed annually by the City Council simultaneously with the rate *per centum* of *ad valorem* taxation: *Provided*, That the time limit for the first and second installments shall be set at not later than the thirty-first day of May and the thirtieth day of November of each year, respectively.

"Any person who, on the last day set for the payment of the real estate tax as provided in the preceding paragraph, shall be within the premises of the municipal building willing and ready to pay the tax but is unable to effect it on account of the large number of taxpayers therein present, shall be furnished a properly prescribed card that will permit him to pay the tax the following day without penalty.

"If a property owner is not in a position to pay the total amount of taxes due on real estate in his or her name, partial payment may be made on account of one or more lots, or part thereof.

"The words paid under protest' shall be written upon the face of the real estate tax receipt on request of any person willing to pay the tax under protest. Confirmation in writing of an oral protest shall be made within thirty days.

"At the expiration of the time for the payment of the real estate tax without penalty, the taxpayer shall be subject, from the first day of delinquency, to the payment of a penalty at the rate of two per centum for each full month of delinquency due, on the amount of the original tax due, until the tax shall have been paid in full or until the property shall have been forfeited to the city as provided in section thirty-one hereof: *Provided*, That in no case shall the total penalty exceed twenty-four per centum of the original tax due: And provided, further, That the provisions