

2939

AN ORDINANCE IMPOSING A PROPERTY TAX ON MOTOR VEHICLES KEPT AND OPERATED IN THE CITY OF MANILA.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. No person shall regularly keep a motor vehicle in the City of Manila without first paying a property tax therefor. Such tax shall be paid to the City Treasurer who is authorized to collect the amounts indicated below:

	<u>Annual</u> <u>property tax</u>
Automobiles for private use:	
Class A - From 1 to 5 passengers -----	P 10.00
Class B - from 6 to 8 passengers -----	15.00
Automobiles for hire:	
Class A - from 1 to 5 passengers -----	P 15.00
Class B - from 6 to 8 passengers -----	20.00
Trucks for private use:	
Class A - from 1 to 2 tons -----	P 20.00
Class B - from 2-1/2 to 3-1/2 tons -----	25.00
Class C - from 4 to 5 tons -----	30.00
Trucks for hire:	
Class A - from 1 to 2 tons -----	P 30.00
Class B - from 2-1/2 to 3-1/2 tons -----	35.00
Class C - from 4 to 5 tons -----	40.00
Passenger busses:	
Class A - from 1 to 20 passengers -----	P 40.00
Class B - from 21 to 30 passengers -----	45.00
Class C - from 31 or more -----	50.00
Auto calesa -----	
Trailers -----	P 15.00
Motorcycles -----	5.00
	2.00

PROVIDED, HOWEVER, That all motor vehicles registered in the City of Manila shall be deemed motor vehicles regularly kept in said city: PROVIDED, FURTHER, That motor vehicles regularly used by persons residing in the City of Manila, or by persons who have their permanent business or employment in said city, and those belonging to transportation companies or to persons engaged in transporting cargoes and/or passengers from the province to this city and vice

versa with or without offices in Manila, shall be deemed regularly kept therein, even if such motor vehicles are not registered in said city: PROVIDED, FINALLY, That motor vehicles belonging to the Commonwealth of the Philippines, or to any of its political subdivisions, U. S. High Commissioner and members of his staff, U. S. Army and Navy, diplomatic and consular representatives and officers of foreign powers and tourists during the first 90 days stay in Manila, shall be exempt from the tax herein provided.

SEC. 2. For the purpose of this Ordinance, "automobiles for hire" shall include public utility (PU) automobiles, taxicabs, garage (G) automobiles and auto-calesas (AC), all automobiles not falling under the class of automobiles for hire shall be deemed automobile for private use. "Trucks for hire" shall include public utility (TPU) trucks and all other trucks owned by persons engaged in the business of transporting cargoes and/or passengers and used by them in the conduct of their business; all trucks not falling under the class of trucks for hire shall be deemed trucks for private use. "Person" shall include juridical persons.

SEC. 3. The revenue collected pursuant to this Ordinance shall be set aside exclusively for the repair, maintenance and construction of streets and bridges in the City of Manila.

SEC. 4. Any violation of this Ordinance shall be punished by a fine of not less than ten pesos nor more than two hundred pesos, or by imprisonment of not more than six months, or by both such fine and imprisonment in the discretion of the court. If the violation is committed by a firm or corporation, the manager, the managing director or person charged with the management of the business of such firm or corporation, shall be criminally responsible therefor.

SEC. 5. This Ordinance shall take effect on its approval.

Enacted, November 10, 1945.

Approved, *November 21, 1945*

APPROVED:

Juan Nolasco

JUAN NOLASCO
Mayor
City of Manila

Segundo Agustin

SEGUNDO AGUSTIN
President
Municipal Board

ATTESTED:

Gaudencio Garcia

GAUDENCIO GARCIA
Secretary to the Mayor

Eduardo Cardenas

EDUARDO CARDENAS
Secretary
Municipal Board