
year, by paying at the same time for a cedula for the first year in which he was delinquent, and subscribing to an affidavit as follows:

"I _____, a native of _____, Province of _____, being _____ years of age, by occupation a _____, and residing at No. _____, _____ street in the municipality of _____, Province of _____, hereby freely and voluntarily declare on oath that it is my desire, and I solemnly agree, to pay my unpaid cedulas for the years _____ at the rate of one cedula for each six months, until all said years for which I am now delinquent are fully paid; and not to change my residence without advising the municipal treasurer of my municipality of the location of my new residence.

"Noncompliance on my part with any of the foregoing conditions will determine the annulment of the present agreement, and I shall be liable to the proceedings and penal provisions of existing law.

"In testimony whereof, I have hereunto affixed my signature at _____.

"Witnessed by:

" _____ "

The cedula for the current year issued to persons delinquent for former years shall bear an indorsement of the number of years of delinquency, a practise that shall be followed from year to year so long as the delinquency lasts.

[2656-3, 4.]

SECTION 1598. *Time for Payment of Cedula Tax — When Delinquency Occurs.* — Liability for the cedula tax accrues on the first of January of each year as regards persons then resident in the Islands and liable to the tax; and if a person so liable fails to pay the tax before the first of May he shall be delinquent. As regards those who come to reside in the Islands prior to the first of July and those who reach the age of eighteen years or otherwise lose the benefit of exemption prior to that date, liability shall attach upon the day of arrival or upon the day exemption ceases, and if arriving or becoming liable on or before the tenth of April they shall likewise be delinquent upon failure to pay the tax before the first of May, but such persons, arriving or becoming liable after the tenth of April, shall have twenty days within which to pay the tax without becoming delinquent.

Persons who on the first of January are serving sentence of one year or less in prison and are not released until after the tenth of April shall have twenty days after their release within which to pay the tax without becoming delinquent.