
some time in the month of November.

[183-57; 2257-4.]

SECTION 2460. *City Assessor and Collector to Authenticate Lists of Real Estate Assessed.* — The city assessor and collector shall authenticate each list of real estate valued and assessed by him as soon as the same is completed, by signing the following certificate at the foot thereof:

"I hereby certify that the foregoing list contains a true statement of the piece or pieces of taxable real estate belonging to each person named in the list, and its true cash value, and that no real estate taxable by law in the city of Manila has been omitted from the list, according to the best of my knowledge and belief.

" _____ "
(Signature.)

[183-51.]

SECTION 2461. *Time and Manner of Appealing to Board of Tax Appeals.* — In case the Municipal Board, or any owner of real estate or his authorized agent, shall feel aggrieved by any decision of the city assessor and collector under the preceding sections of this article, such Board, owner or agent may, within ten days after the entry of such decision, appeal to the board of tax appeals. The appeal shall be perfected by filing a written notice of the same with the city assessor and collector, and it shall be the duty of that officer forthwith to transmit the appeal to the board of tax appeals with all written evidence in his possession relating to such assessment and valuation.

[183-53.]

SECTION 2462. *Constitution and Compensation of Board of Tax Appeals.* — The board of tax appeals shall be composed of seven members who shall be appointed by the Governor-General on the first day of January of each odd numbered year, four of whom shall be owners of real estate in the city, of which number two shall be selected from a list of ten persons to be submitted to the Governor-General by the Asociación de Propietarios de Manila, which list shall be submitted to him by the said association not later than the fifteenth day of December of each even numbered year. Should the said list not be submitted by the aforesaid association within the time fixed herein, the Governor-General shall select such two members in his own discretion.

The members of the board of tax appeals, except those serving *ex officio*