

AN ACT SUSPENDING THE COLLECTION OF THE LAND TAX FOR THE CALENDAR YEAR NINETEEN HUNDRED AND SEVEN IN ALL THE PROVINCES OF THE PHILIPPINE ISLANDS ORGANIZED UNDER THE PROVISIONS O...

Act No. 1579, December 20, 1906

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

SECTION 1. The collection of the land tax for the calendar year nineteen hundred and seven in all the provinces of the Philippine Islands organized under the provisions of Act Numbered Eighty-three and in all the municipalities therein organized under the provisions of Act Numbered Eighty-two, is hereby suspended, and no land tax shall be collected in said provinces and municipalities for the calendar year nineteen hundred and seven; but this suspension shall not affect the collection of taxes due for prior years and still uncollected. The existing Laws in relation to land taxes shall continue in full force and effect, except as provided in this Act and in Act Numbered Fourteen hundred and fifty-five as amended.

SEC. 2. The Central Equalizing Board provided for by Act Numbered Fourteen hundred and fifty-five, as amended, is hereby directed, upon completion of its labors, to certify to the Philippine Commission the total assessed valuation of the taxable real property in the provinces and municipalities specified in section one of this Act. and the Philippine Commission shall thereupon appropriate an amount equal to fifty per centum of the maximum tax collectible on, under, and by reason of said assessment, as certified by the said Central Equalizing Board, less such credits as are hereinafter provided for. The said appropriation shall be distributed among the various provinces and municipalities on the basis of the assessed valuation of the taxable real property in each under the assessment provided for by Act Numbered Fourteen hundred and fifty-five as amended, assuming that each province and municipality has levied the maximum lawful rate of taxation.

SEC. 3. As a partial payment of the amount due each province and municipality as provided for in the preceding section there is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, the sum of six hundred and sixty-six thousand nine hundred and twenty-seven pesos and sixty-three centavos, for the purpose of paying to each province and municipality each month for a period of six months commencing January first, nineteen hundred and seven, an amount equal to fifty per centum of the monthly refund now being made to each province and municipality under the provisions of Act Numbered Fourteen hundred and fifty-five, as amended, and of Act Numbered Fourteen hundred and seventy-five.

SEC. 4. The payments made! in accordance with the preceding of payments section shall be considered as credits on the amount due under the provisions of section two of this Act; and when the appropriation provided for in said section is made it shall be for a sum equal to the total amount due as therein authorized, less six hundred and sixty-six thousand nine hundred and twenty-seven pesos and sixty-three centavos, the amount appropriated by section three of this Act; of and the necessary adjustment of payments to provinces and municipalities to carry into effect the purposes of this Act shall be made by the Insular Auditor.

SEC. 5. 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. 6. This Act shall take effect on its passage.

Enacted, December 20, 1900.

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