

AN ACT TO PROVIDE FOR A SECOND REVISION OF THE ASSESSMENTS UPON REAL ESTATE IN THE PROVINCE OF SURIGAO.

Act No. 1100, April 04, 1904

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Whereas the land-tax assessment lists in the Province of Surigao are not in proper form, in that they are not arranged by barrios, or in alphabetical order, and in some instances contain no description of the property assessed, such lists being thereby rendered of little or no value for reference or statistical purposes; and

Whereas great many parcels of land have been omitted altogether from the tax-assessment lists of said province, and it is believed that in many other instances parcels of land have not been assessed at their true values; and

Whereas the valuations placed on lands and improvements at the lime of the original assessment were expressed in local currency and have not since been reduced to money of the United States, as provided in section six of Act Numbered Five hundred and eighty-two, as amended; and

Whereas the above-mentioned errors, omissions, and inequalities were not remedied by the board of tax revision appointed under the provisions of Act Numbered Five hundred and eighty-two, no complaints having been presented to it, either by landowners or government officials: Now, therefore,

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

SECTION 1. There is hereby created for the Province of Surigao, a new board of tax revision, which shall consist of the three members of the provincial board and two other taxpayers, residents of the province, to be appointed by the Civil Governor, by and with the consent of the Philippine Commission.

SEC. 2.. The powers and duties of the new board of tax revision-in the Province of Surigao shall be those prescribed for the provincial board of revision by Act Numbered Five hundred and eighty-two, entitled "An Act to provide for the partial revision of til,, assessment upon real estate in the municipalities in the Philippine Islands outside the city of Manila," as amended by Act Numbered Six hundred and ninety-three: Provided, however, That the date specified in the said Act, as amended, and the compensation and traveling expenses of the two members of the new board to be appointed by the Civil Governor, by and with the consent of the Philippine Commission, shall be as provided in sections three and four of the present Act.

SEC. 3. The new board of tax revision shall be organized on the fifteenth day of April, nineteen hundred and four, or as soon thereafter as possible; the time fixed for receiving and hearing complaints shall be not earlier than five days after the organization of the new board, and not later than the twentieth of July, nineteen hundred and four; the certification by the new board of a list of the changes made in the previous assessments, together with a list of the total assessments of the taxable lands and improvements in each municipality, provided for in section eight of Act Numbered Five hundred and eighty-two, shall be made not later than the fifth day of August, nineteen hundred and four, on which date the new board of tax revision shall cease to exercise any powers under this Act; and the payment of land taxes in the Province of Surigao for the year nineteen hundred and four shall be made prior to the first day of November, nineteen hundred and four, the provisions of section seventy-four, as amended, of the Municipal Code, to the contrary notwithstanding, In all other dates and period of time specified in Act

Numbered Five hundred and eighty-two, as amended by Act Numbered Six hundred and ninety-three, the words "nineteen hundred and four" shall be substituted for the words "nineteen hundred and three," for the purposes of the present Act.

SEC. 4. Each of the two members of the new board of tax revision appointed by the Civil Governor, by and with the consent of the Commission, shall receive for each day's session of the board upon which he was in actual attendance, the sum of four Philippine pesos, and his actual expenses for travel and subsistence, not exceeding four Philippine pesos a day, while in attendance upon the board and its meetings, from the time he leaves his usual place of residence until he returns to the same. In cases where the usual place of residence of such member shall be so far distant from the capital as to make it impracticable for him to go to his home on Sunday and return upon Monday, he shall be allowed the per diem for Sunday, as well as the days when the board is in actual session.

SEC. 5. In all cases in which land in the Province of Surigao assessed for the year nineteen hundred and two, or the year nineteen hundred and three, was assessed at more than fifty per centum above the valuation made by the new board of tax revision, the provincial board is hereby authorized and required to reduce the assessment, for the year or years in which such excessive assessment of more than fifty per centum was made, to the amount fixed by the new board of tax revision for the same land for the year nineteen hundred and four, and the provincial treasurer shall comply with the order of the provincial board by making the reduction upon the records of the municipality and province.

SEC. 6. In all cases in which the money has been paid upon the excessive assessment as described in the section immediately preceding, it shall be the duty of the provincial board to allow a credit of the amount of such excess payment, to be applied upon taxes due for the year nineteen hundred and four or the next subsequent year.

SEC. 7. In case the tax has not been paid on the excessive assessment, then the taxpayer or the person from whom the tax is due shall be allowed to pay the tax on the reduced assessment without penalty at any time before November first, nineteen hundred and four; and all proceedings for the sale of land because of the delinquency of payment on the excessive assessment as defined in section five shall be discontinued and held for naught, and the title to the land shall remain in the delinquent taxpayer, subject only to the lien for taxes on the assessment as reduced in accordance with section five hereof: Provided, That if the amount of taxes due on the reduced assessment is not paid before November first, nineteen hundred and four, the same procedure shall be followed in their collection as in other cases of delinquent taxes.

SEC. 8. In cases of excessive taxation described in section five hereof in which the land shall have been sold to a third person for failure to pay taxes, the delinquent taxpayer upon redeeming his land by paying to the purchaser the amount required by law to be paid shall be entitled to a credit, for use in payment of the taxes, or the amount expended by him over and above the tax without penalty at the reduced assessment, in case the land shall have been purchased by the Government, the proceedings shall be by the provincial board declared null and void, and the title shall revert to the delinquent taxpayer on payment of the amount due on the assessment, as reduced in accordance with the terms of section five of this Act, before November first, nineteen hundred and four.

SEC. 9. 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. 10. This Act shall take effect on its passage.

Enacted, April 4, 1904.

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