AN ACT EXTENDING THE TIME FOR THE PAYMENT OF THE LAND TAX IN THE PROVINCE OF ILOCOS SUR FOR THE YEAR NINETEEN HUNDRED AND FIVE UNTIL OCTOBER FIRST, NINETEEN HUNDRED AND FIVE.

Act No. 1371, July 10, 1905

Read online (full-text search, related cases, audio case brief): https://batas.org/library/1278290555a9/

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

SECTION 1. The period for the payment, without penalty, of; the land tax for the year nineteen hundred and five, in the Province of Ilocos Sur is hereby extended to October first, nineteen hundred and five, owing to the fact that the land tax lists were not completed until after the date upon which such taxes should have been paid. All penalties heretofore collected for the nonpayment of the land tax in such province for the year nineteen hundred and five are hereby remitted, and the treasurer of said province is authorized and directed to allow a rebate of the amount of such penalty to the taxpayer upon whom the penalty was assessed upon payment of his land tax for the year next ensuing.

SEC. 2. 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. 3. This Act shall take effect on its passage.

Enacted. July 10, 1905.

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.