

AN ACT TO AMEND SECTIONS THREE HUNDRED AND FORTY-NINE AND TWO THOUSAND AND NINETY-EIGHT OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, AUTHOR...

Act No. 3682, October 29, 1930

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Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section three hundred and forty-nine of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 349. Authority vested in provincial assessor.—In the performance of the duties devolving upon the provincial assessor, he shall be authorized from time to time as occasion may require, and subject to the provisions of this chapter and of any lawful regulations pursuant thereto:

"(a) To receive proper declarations of property not previously declared by the owner, or to make official declarations therefor, as the case may require.

"(b) To fix the value of real property not previously assessed and to assess the same for taxation according to law.

"(c) To issue certified copies of the proper declarations of real estate by the owners thereof and everything relative to the assessment of said real estate, charging a sum of not less than ten nor more than twenty centavos for each one hundred words, including the certificate, in the discretion of the- provincial board, the proceeds 'whereof shall be paid into the provincial treasury.

"(d) To cancel the declaration of an original owner of property which has changed ownership and to substitute therefor the new declaration in the name of the new owner. The signature of the former owner of property conveyed shall not be required for the registration of a new declaration where the conveyance was made by virtue of an order of the court.

"(e) To cancel, in case more than one declaration of the same property is received, all except the one properly made; but if any declarant shall object to the cancellation of his declaration, such declaration shall not be cancelled but shall have the fact noted thereon and similar notation shall be made on the duplicate declaration.

"(f) To cancel, raise, or lower, as the case may require, the assessment of any parcel or item of real property in any municipality or of the property of any owner or owners therein whenever it appears that the existing assessment, whether originally proper or not, does not conform to the requirements of law.

"In the exercise of this power he shall eliminate from the list of taxable property all property which, being exempt, has been improperly included in the same; shall decrease the assessment where property previously assessed has suffered a permanent loss of value by reason of storm, flood, fire, or other casualty; and shall increase the assessment where taxable improvements have been made upon property subsequent to the last previous assessment."

SEC. 2. Section two thousand and ninety-eight of the same Act, as amended by Act Numbered Thirty-four hundred and seventy-six, is hereby further amended to read as follows:

"SEC. 2098. Secretary of provincial board.—There shall be a secretary of the provincial board, whose duty it shall be to attend the meetings of the board and act as its recording officer and secretary.

"The secretary of the provincial board shall be the keeper of the seal of the province and he shall attest therewith the official acts of the provincial governor and shall record all those of the governor's acts which are required by law to be recorded. He shall receive from the provincial governor and file in his office all reports to the provincial governor required by law, and shall index the same, and he shall generally act as custodian of all provincial records and documents, except declarations of real estate and any other documents having reference to the assessment of real estate, for the collection of the real-estate tax, which are in the possession of the provincial assessor. He shall on demand, furnish certified copies of all public records and documents in his custody, for which he shall charge a sum of not less than ten nor more than twenty centavos, in the discretion of the provincial board, all the proceeds whereof shall be paid into the provincial treasury.

"The position of the secretary shall be regarded as within the unclassified civil service but may be filled in the manner in which classified positions are filled, and if so filled, the appointee shall be entitled to all the benefits and privileges of classified employees, except that he shall hold office only during the term of office of the appointing governor and until a successor in the office of secretary is appointed and qualified, unless sooner separated."

SEC. 3. All acts or parts of acts inconsistent with the provisions hereof are hereby repealed.

SEC. 4. This Act shall take effect on its approval.

Approved, October 29, 1930.

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