

AN ACT TO PROVIDE A METHOD OF EQUALIZATION AND REVALUATION OF LAND ASSESSMENTS AND ANNUAL RENTAL VALUES IN THE PROVINCE OF SAMAR.

Act No. 1664, June 29, 1907

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

SECTION 1. The provincial board of Samar is hereby authorized and directed to prepare and immediately submit to the central equalizing board a general schedule of values and annual rental values upon which the real property in the various municipalities of that province may lie equitably graded. The central equalizing board, upon receipt of such general schedule, shall examine the same, and if it is of the opinion that its use as a basis upon which valuations and annual rental values may be graded will result in a fair and just valuation of property and annual rental values and secure uniformity between the Province of Samar and the other provinces of the Philippine Islands to which Act Numbered Fourteen hundred and fifty-five, as amended, applies, it shall approve the same and certify its action to the provincial board of Samar. If the central equalizing board, however, is of the opinion that the use of the general schedule submitted by the provincial board of Samar as a basis upon which to grade values will not result in a fair and just valuation of real property and annual rental values, or will not secure uniformity between the Province of Samar and the other provinces to which Act Numbered Fourteen hundred and fifty-five, as amended, applies, it shall amend the same, and the amended general schedule when certified to the provincial board of Samar shall form the basis upon which valuations and annual rental values of real property in Samar shall be graded.

SEC. 2. The provincial board of Samar, upon receipt of the schedule certified to it by the central equalizing board, shall immediately prepare schedules for each municipality of said province, using the said certified schedule as a basis upon which to grade the various (hisses of real property. These municipal schedules when adopted by the provincial board shall be at once applied by it to all the real property in the province. The provincial board shall complete the revision of real property in accordance with the municipal schedules adopted, on or before October thirty-first, nineteen hundred and seven. Upon completion of the revision before mentioned, the original declarations containing the revision made by the provincial board in accordance with the said municipal schedules shall be returned to the municipalities to which they pertain and be filed with the municipal secretary for one month. During which time any property owner may ascertain the revised valuation placed on his property by the provincial board. At the expiration of this period the property declarations will be returned to the provincial treasurer, and filed in his office. Notice that the declarations are on file in the municipal secretary's office and for the period of one month may be examined during the usual office hours, specifying the dates, shall be posted by the municipal secretary in a public and conspicuous place in each barrio of the municipality formed, and at the municipal building. Any person aggrieved by the action of the provincial board may appeal to that board for relief, and in the event that it is denied the right is hereby granted on further appeal to the Executive Secretary, who, with respect to the Province of Samar, is hereby vested with all the duties, responsibilities, and powers, with reference to individual complaints, that are now vested in the central equalizing board by the provisions of Act Numbered Fourteen hundred and fifty-five, as amended: Provided, That all appeals to the provincial board must

be mailed or filed on or before December first, nineteen hundred and seven, and all appeals to the Executive Secretary must be mailed or filed on or before January first, nineteen hundred and eight.

SEC. 3. The revised values and annual rental values, fixed as herein provided, shall constitute the lawful assessment of real property and improvements, and the annual rental value thereof, in the several municipalities of the province until another general assessment shall be made. The provisions of existing law, as sions applicable, modified by this Act, in relation to the assessment and collection of taxes upon real estate and improvements, and the annual rental value thereof, shall be applicable to the assessment and collection of taxes upon the values in this Act provided for, unless a new system of taxation shall by legislative enactment be inaugurated, based upon annual rental values in lieu of the collection of taxes upon assessed values.

SEC. 4. All Acts or parts of Acts in conflict with this Act are hereby repealed.

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, June 29, 1907.

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