

AN ACT EXTENDING THE SEVERAL PERIODS FIXED BY LAW FOR THE PERFORMANCE OF THE DUTIES OF ASSESSORS AND PROVINCIAL BOARDS OF TAX APPEALS AND THE CENTRAL EQUALIZING BOARD FOR THE AS...

Act No. 1496, May 28, 1906

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

SECTION 1. Act Numbered Fourteen hundred and seventy-two, en titled "An Act to amend Act Numbered Fourteen hundred and fifty-five, entitled 'An Act suspending the collection of the land tax throughout the Philippine Islands, outside the city of Manila, dining the calendar year nineteen hundred and six, appropriating funds from the Insular Treasury for reimbursement to the provinces and municipalities of the sums which they will lose by reason of the suspension of the land tax, and providing a method of equalization and revaluation of land assessments and of obtaining information as to the rental values of lands and improvements thereon" is hereby amended in the following particulars:

- Paragraph (f) of section one of said Act is hereby amended, by changing the word "June" to "September," so that the completion of the assessment by municipal boards shall be on or before' September first, nineteen hundred and six, instead of on or before June first, nineteen hundred and six.

- Paragraph (i) of section one of said Act is hereby amended by changing the word "July" to "October," so that the board of tax appeals shall be organized on the first day of October, instead of on the first day of July, nineteen hundred and six.

- Paragraph (j) of section one of said Act is hereby amended by changing the word "July" to "October," and the word "August" to "December," so that the time fixed for receiving and hearing ; complaints by the board of tax appeals shall not be earlier than the tenth day of October, and not later than the fifteenth day of December, nineteen hundred and six.

- Paragraph (n) of section one of said Act is hereby amended by changing the words "September, nineteen hundred and six," to the words "January, nineteen hundred and seven," so that the time when the president and secretary of the board of tax appeals shall certify the changes made by them in the previous assessment shall be on the first day of January, nineteen hundred and seven, instead of on the first day of September, nineteen hundred and six.

- Paragraph (r) of section one of said Act is hereby amended . by changing the words "September, nineteen hundred and six" to the words "January, nineteen hundred and seven," so that the expiration of the term of service of the subordinates employed in assistance of the work of the board of tax appeals shall end on January first, nineteen hundred and seven, instead of on September first, nineteen hundred and six.

- Paragraph (t) of section one of said Act is hereby amended by changing the words "September, nineteen hundred and six" to ' the words "January, nineteen hundred and seven," so that the time upon which the board of tax

appeals shall cease to exercise any power shall be on the fifteenth day of January, nineteen hundred and seven, instead of on the fifteenth day of September, nineteen hundred and six.

- That part of section one of said Act which is marked (2) is hereby amended by changing the words "September first, nineteen hundred and six" to the words "January first, nineteen hundred and seven," so that the central equalizing board may organize and enter upon the performance of its duties on January first, nineteen hundred and seven, instead of on September first, nineteen hundred and six.

- That portion of section one of said Act which is marked (3) is hereby amended by changing the words "'October fifteenth, nineteen hundred and six." to the words February first, nineteen hundred and seven so that appeals from the decisions of the board of tax appeals to the central equalizing board must be filed on or before February first, nineteen hundred and seven, instead of October fifteenth, nineteen hundred and six.

SEC. 3. Paragraph (c) of section three of Act Numbered Fourteen hundred and fifty-five, entitled "An Act suspending the collection of the land tax throughout the Philippine Islands, outside the city of Manila, during the calendar year nineteen hundred and six, appropriating funds from the Insular Treasury for reimbursement to the provinces and municipalities of the sums which they will lose by reason of the suspension of the land tax, and providing a method of equalization and revaluation of land assessments and of obtaining information as to the rental values of lands and improvements thereon," is hereby amended by adding at the end thereof the following words:

"Every owner of real estate who fails or refuses to prepare, verify, and cause to be filed the statement in this paragraph referred to in the manner and at the time fixed by law shall be subject to a special tax of one per centum of the assessed value of the property so undeclared, which special tax shall in no case be less than three pesos. The special tax so imposed shall constitute a lien upon the real estate so undeclared, and shall be enforceable and collectible in the same manner as other delinquent land taxes, as authorized by existing law."

SEC. 3. Paragraph (h) of section four of said Act Numbered Fourteen hundred and fifty-five is hereby amended by changing the words "November fifteenth, nineteen hundred and six," to the words "March thirty-first, nineteen hundred and seven," so that E the central equalizing board shall complete its work and file its ' report with the Governor-General not later than March thirty-first, nineteen hundred and seven, instead of November fifteenth, nineteen hundred and six.

SEC. 4. The period within which land taxes for the calendar year nineteen hundred and seven may be paid without penalty is hereby extended to September first, nineteen hundred and seven, anything in existing law to the contrary notwithstanding: Provided, however, That this extension of time within which land taxes may be paid without penalty shall not be applicable to years subsequent to the year nineteen hundred and seven.

SEC. 5. Members of provincial boards of tax appeals for the calendar year nineteen hundred and seven who have heretofore been appointed, and whose appointments have been made effective July first, nineteen hundred and six, shall not enter upon the performance of their duties and the appointments thereof shall not be effective until October first, nineteen hundred and six, anything in the terms of their appointments to the contrary notwithstanding.

SEC. 6. Section one of Act Numbered Fourteen hundred and seventy-four, entitled "An Act providing that the central equalizing board authorized by Act Numbered Fourteen hundred and fifty-five, as amended by Act Numbered Fourteen hundred and seventy-two, shall have jurisdiction to revise the assessments of real estate for the purpose of taxation in the city of Manila for the year nineteen hundred and six," is hereby amended so as to change" the words "November fifteenth, nineteen hundred and six," to the words March thirty-first, nineteen hundred and seven," so that the report of the central equalizing board in relation to the city of Manila shall be

completed and filed with the Governor-General not later than March thirty-first, nineteen hundred and seven, instead of November fifteenth, nineteen hundred and six.

SEC. 7. 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. 8. This Act shall take effect on its passage.

Enacted, May 28, 1906.

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