

AN ACT AMENDING SECTION NINE OF ACT NUMBERED TWENTY-TWO HUNDRED AND THIRTY-EIGHT, BY PROVIDING THAT GENERAL SCHEDULES OF VALUES OF LAND FOR THE PURPOSES OF ASSESSMENT SHALL BE P...

Act No. 2363, February 28, 1914

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

SECTION 1. Section nine of Act Numbered Twenty-two hundred and thirty-eight is hereby amended to read as follows:

"SEC. 9. (a) Prior to directing the provincial assessor in accordance with the provisions hereof, to proceed to revise and correct the assessments and valuations of real property, the provincial board of each province possessing municipalities organized under the provisions of the Municipal Code shall require each municipal council to prepare in such form and detail as the Executive Secretary may prescribe a general schedule of the values of the different classes of land for its municipality, which shall be forwarded to the provincial board for approval, and such schedule, when approved by the provincial board, shall serve the assessor as basis for the valuation and assessment. Should the provincial board disapprove said schedule because it does not find it impartial, just, and equitable with respect to the other municipalities of the province, it shall return the same to the municipal council with its amendments, and if such amendments are not accepted by the municipal council, the latter shall forward them, with its arguments, in appeal to the Executive Secretary, within thirty days after receipt thereof; if said term shall lapse without an appeal having been made, the schedule as amended by the provincial board shall govern. The decision of the Executive Secretary shall be final.

(b) Should a municipal council after being directed by the provincial board to prepare a general schedule of values of the different classes of land for its municipality, fail to prepare and adopt such a schedule within a period of thirty days after receipt of the provincial board's resolution so directing, the provincial board may, itself, prepare the said schedule and furnish a copy thereof to the council of the municipality concerned, which council, if it does not accept it, shall forward it within thirty days after receipt thereof, with its arguments, in appeal to the Executive Secretary, whose decision shall be final. Should the thirty days thus allowed for appeal lapse without an appeal having been made, the schedule prepared by the provincial board shall govern.

"(c) For the purpose of correcting any errors or inequalities found to exist in a general schedule of values of land, prepared and approved under the provisions of subsections (a) or (b) of this section, the provincial board may, at any time, require the proper municipal council, to prepare an amendment designed to remedy such errors or inequalities. Such amendments shall be subject to the same conditions as to preparation, modification, and appeal as are the general schedules, themselves, under subsections (a) and (b) above mentioned: Provided, That no amendment of a general schedule of values of the land for a municipality shall be made oftener than once in two years."

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

Enacted, February 28, 1914.

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