

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 ...

Act No. 1455, February 21, 1906

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

SECTION 1. The collection of the land tax for the calendar year nineteen hundred and six throughout all the provinces and municipalities of the Philippine Islands, except the city of Manila, is hereby suspended! and no land tax shall be collected therein, either now or hereafter, for the calendar year nineteen hundred and six, but this suspension shall not affect the collection of taxes due for prior years and still uncollected. The existing laws in relation to land taxes shall continue in full force and effect, except for the calendar year nineteen hundred and six, and except as in this Act provided.

SEC. 2. There is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, the sum of two million six hundred and ninety thousand eight hundred and ninety pesos and sixty-nine centavos for the purpose of reimbursing for the calendar year nineteen hundred and six, to the several provinces and municipalities, not including the city of Manila, the amounts which those provinces, and municipalities collected from land taxes during the fiscal year nineteen hundred and five. Such reimbursement shall be made in the following manner: Two-twelfths thereof immediately, for the months of January and February, nineteen hundred and six, and one-twelfth thereof on the fifteenth day of each calendar month from March to December, nineteen hundred and six, inclusive. Moneys so appropriated shall be paid into the several provincial treasuries, and shall be for such an amount for each provincial treasury as will equal the total amount actually collected in such province for land taxes in the fiscal year nineteen hundred and five. Funds so received by the provincial treasurers shall be apportioned and expended in precisely the same way that by existing law the land taxes collected in the fiscal year nineteen hundred and five were apportioned and expended.

SEC. 3. A new assessment of the real estate in each municipality outside the city of Manila shall be made during the calendar year nineteen hundred and six, in the manner hereinafter provided, and such assessment shall state not only the value of the land assessed but also the annual rental value thereof.

- A board of assessors shall be constituted as provided in paragraph (a) of section forty-nine of Act Numbered Eighty-two, entitled "A general Act for the organization of municipal governments in the Philippine Islands." The board shall be governed by the provisions of paragraphs (a) and (b) of said section forty-nine, of Act Numbered Eighty-two.

- Before entering upon their duties and the organization of the board, the members shall take and subscribe an oath before the municipal secretary, who is hereby given authority to administer oaths for this purpose, in the following words:

"I, ..., do solemnly swear (or affirm) that I will appraise all the real property subject to taxation in

the municipality of so far as required by law, at its true value in money and will set the same in the tax list of said municipality at its true value in money; that I will also appraise the annual rental value in money and set the same in the tax list of said municipality at its true value in money and will faithfully discharge all the duties imposed upon me by law. So help me God. (Last four words to be omitted in case of affirmation.)

".....
"(Signature of assessor)"

"Sworn and subscribed to before me this day of, 19.....

".....
"(Signature of municipal secretary)"

Such oath, when subscribed, shall be filed with the municipal secretary, who shall record the entire oath and certificate upon the records of the board.

- Each real-estate owner shall cause to be prepared a statement of the lands and improvements thereon, with the other data required by section fifty-one of Act Numbered Eighty-two, together with his own statement of the annual rental value of his real estate. That statement, when completed and verified, shall be filed in the manner provided in said section fifty-one.

- On the first day of March, nineteen hundred and six, or as soon thereafter as practicable, the assessors shall meet and take the oath of office, organize and proceed to make a list of all the taxable real estate, including land and improvements, in the municipality, arranged in the manner provided in section fifty-two of said Act Numbered Eighty-two, and shall proceed in other respects as provided in said section fifty-two, but in addition to the provisions therein they shall in their final assessments state the annual rental cash value of each parcel of land and improvements thereon in addition to stating the value thereof.

- As to assessment of parcels of land and improvements whose owners are unknown, and as to procedure after having completed the list of taxpayers, and as to the insertion in the list of real estate which has heretofore escaped taxation, the assessors shall proceed as provided in sections fifty-three, fifty-four, and fifty-five of said Act Numbered Eighty-two; but in addition to listing the value of each parcel of land and improvements, they shall likewise list the annual rental value thereof, as they may find to be just.

- The board of assessors shall complete their listing of real property on or before June first, nineteen hundred and six, and shall authenticate the same by signing the following certificate at the foot of the list:

"We hereby certify that the foregoing list contains a true statement of the aggregate amount of taxable real estate and the annual rental value thereof belonging to each person named in the list, according to the best of our knowledge and belief."

- Upon the completion of the list the assessors shall proceed as to filing the same, notifying the public thereof, and fixing a date for the purpose of hearing complaints, and as to proceedings to hear complaints, in the manner provided in section fifty-seven of Act Numbered Eighty-two. Persons who feel aggrieved by the final action of the assessors may appeal therefrom, in the manner provided in section fifty-eight of said Act Numbered Eighty-two, to a provincial board of tax appeals, which shall consist of the provincial board and two other residents of the province (taxpayers) to be appointed by the Governor-General, by and with the consent of the Philippine

Commission. A majority of the board shall constitute a quorum, and the action of the board shall be in accordance with the vote of a majority of a quorum. The board of tax appeals shall be organized on the first day of July, nineteen hundred and six, and shall forthwith give notice to the municipal council of each municipality in the province that the board of tax appeals will hear all complaints against the assessment and valuation of lands and the rental value thereof, including the improvements thereon, in the several municipalities, at the times and places stated in the notice. The notices above required shall be transmitted in the manner fixed by section two of Act Numbered Five hundred and eighty-two, entitled, "An Act to provide for the partial revision the assessments upon real estate in the municipalities in the Philippine Islands outside the city of Manila. "The time fixed for hearing and receiving complaints shall not be earlier than the tenth day of July and not later than the fifteenth day of August, nineteen hundred and six. A date within the limits in this paragraph named shall be fixed for hearing complaints from each municipality.

- The duties of the municipal council in regard to notices of heaving before the board of tax appeals shall be as defined in section three of said Act Numbered Five hundred and eighty-two.

- The hoard of tax appeals shall be governed, in hearing complaints and in the increasing or decreasing of values and the equalization thereof in the different municipalities of the provinces, and in their proceedings in relation to property which is exempt from taxation, by the provisions of sections five, six, and seven of said Act: Numbered Five hundred and eighty-two. The powers of the board of tax appeals shall extend to revision of the annual rental values as well as to the values of the property in question: Provided, however, That all values shall be stated in Philippine currency instead of in United States money.

- When the revision of the assessed value of all lands and improvements and the rental value thereof in the provinces shall s have been completed by the board of tax appeals in accordance with the provisions of this Act, the members of such board shall, on or before the first day of September, nineteen hundred and six, certify over their signatures, a list of the changes made by them in the previous assessments, together with a list of the total assessment of taxable lands and improvements and the annual rental value in each municipality, and the municipal council of each municipality in the province shall file the same in the office of the secretary of the municipality. The list so filed shall be a substitute for the one now existing, and it shall thereafter be the legal list of assessments; and upon the list so certified, thereafter the collections of taxes shall be made, except as herein otherwise provided. The original of the revised list of assessments shall be certified by the board and delivered to the treasurer of the province and remain in his office, and upon this list he shall thereafter make his collections, unless such list is modified in the manner hereinafter provided in this Act.

- The revised tax list so made shall constitute the lawful assessment, of real property and improvements and the annual f rental value thereof in the several municipalities of the province until another general assessment shall be made, except as herein-after provided" The provisions of existing law as modified by this . Act in relation to the assessment and collection of taxes upon real state and improvements and the annual rental value 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.

- Members of the board of tax appeals shall be governed by the provisions of section ten of said Act Numbered Five hundred t and eighty-two, and before entering upon the performance of their duties shall take and subscribe the following oath before any officer authorized to administer oaths:

"I do solemnly swear (or affirm) that I will well and truly revise all the assessments and valuations of the value of real estate and improvements thereon and of the annual rental value thereof, and will well and truly assess new

improvements not before assessed, all according to their true value in money, and make due certificate of the same to the treasurer of the province and to the municipal board of each municipality as to the lands and improvements thereon and the annual rental value in such municipality. So help me God. (In case of affirmation the last four words to be stricken out.)

" (Signature)

"Subscribed and sworn to (or affirmed) before me this.....day of....., 19.....

"

"(Signature of the officer administering oath.)"

- The duties of the provincial secretary in regard to the board of tax appeals shall be as now provided in section twelve of said Act Numbered five hundred and eighty-two, including the provisions thereof in relation to the civil-service law. The terms of subordinates to aid the secretary in his work shall end on the first day of September, nineteen hundred and six, or sooner if the work required by this Act shall be sooner accomplished. :

- Each of the two members of the board of tax appeals appointed by the Governor-General, by and with the consent of the Philippine Commission, shall receive for each day's session of the board upon which he was in actual attendance, the sum of eight pesos, and his actual expenses for travel and subsistence, not exceeding three pesos per day, while in attendance upon the board and its meetings from the time he leaves his usual place of residence until he returns to the same. In case the usual place of residence of such member shall be so far distant from the capital as to make it impracticable for him to go to his home on Sunday and return upon Monday, he shall be allowed the per diem for Sunday as well as the days when the board is in actual session. The salaries and expenses lawfully incurred in pursuance of the provisions of this Act relating to the board of tax appeals shall be paid out of the provincial funds.

- The board of tax appeals shall cease to exercise any power under this Act on and after the fifteenth day of September, nineteen hundred and six.

SEC. 4. There shall be appointed by the Governor-General, by and with the consent of the Philippine Commission, a central equalizing board for the purpose of making a general review of the assessments and valuations as finally perfected by the several boards of tax appeals throughout all the provinces, and for securing, so far as is practicable, a uniform basis of valuation and of assessments of rental values. Members of the central equalizing board shall each receive a compensation of twenty pesos per day for the time actually employed in the performance of their duties, together with their necessary traveling expenses, including subsistence when absent from Manila, to be paid out of the Insular Treasury. The chairman of the board shall be designated by the Governor-General in his original appointment, and shall preside at the meetings, but in his absence the members present may elect a temporal presiding officer. A majority of the board shall constitute a quorum, and the action of a majority of the quorum shall be binding as the action of the board. The board shall organize and enter upon the performance of their duties on September first, nineteen hundred and six.

The duties of the board shall be as follows:

- It shall make due investigation to ascertain whether in any province the rate of valuations and assessments, both as to the value of the land and improvements and as to the annual rental values, are in excess of true valuations and assessments as compared with the valuations and assessments of like property in other provinces, or are below such assessments of like property in other provinces, and shall raise or lower the average valuation as it

may find to be just and expedient, for the purpose of securing a substantially equal basis of taxation throughout the Islands.

- In cases of alleged inequity and injustice on the part of the board of tax appeals in any province in any particular case or cases, the central equalization board may in its discretion revise and correct any errors or injustices that may be shown to have existed by reason of the action of boards of tax appeals, due notice and an opportunity for hearing being given to persons interested and to the provincial board of the province affected before any such action shall be taken.

- The central board shall have the power to summon witnesses and to enforce their attendance in the same manner that the Courts of First Instance summon and enforce the attendance of witnesses, and may administer oaths to witnesses.

- It shall prepare a report wherein it shall set forth the amount that would be realized from taxation at the rates provided by law if taxes were collected upon the valuations of land as finally determined, and also the amount that would be realized by a system of taxation based upon rental values, and shall state in detail the reasons for their conclusions and their recommendations. It shall not, however, recommend any system of taxation upon rental values that would produce a substantially less sum in the way of revenues for local purposes than would be produced by a taxation based upon values of lands and improvements by existing law.

- It shall report any information which it may ascertain and which in its opinion would be useful to the Commission as a basis for additional legislation upon the subject of securing revenues from lands and improvements thereon for the benefit of the provinces and municipalities.

- It may hold its sessions in the city of Manila and in any province or municipality where it shall find it desirable to hold such sessions, or it may, in its discretion, send one or more of its members into any province or municipality to act as a special committee of investigation. In the city of Manila the Executive Bureau shall provide room in which its sessions may be held, and in the provinces the board shall be entitled to the use of a room in the provincial building for that purpose.

- A secretary shall be appointed by the Governor-General for the aid of the central board and to record its proceedings, who shall be competent to take testimony in shorthand, and such secretary shall be entitled to a compensation at the rate of three hundred pesos per month and actual and necessary traveling expenses, including subsistence; but nothing shall be allowed for subsistence of the secretary during the time sessions are held in the city of Manila. The necessary stationery will be provided for use of the central board, and all expenses thereof, including those of the secretary, shall be paid from the Insular Treasury.

- The board shall complete and file its report, with the Governor-General not later than November fifteenth, nineteen hundred and six, after which date all expenses of the board shall cease.

SEC. 5. All assessment lists and valuations as finally established by the central equalization board shall constitute the lawful assessments of real property and improvements thereon and the annual rental values in the several provinces and municipalities thereof until another general assessment shall be provided by law, anything contained in this Act to the contrary notwithstanding.

SEC. 6. 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. 7. This Act shall take effect on its passage.

Enacted, February 19, 1906.

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