

AN ACT TO PROVIDE THAT ANY GENERAL REVISION OF THE ASSESSMENTS FOR ANY MUNICIPALITY OR MUNICIPALITIES BY THE PROVINCIAL ASSESSOR OF THE RESPECTIVE PROVINCE DURING THE YEAR NINET...

Commonwealth Act No. 74, October 24, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. The provisions of section ten of Act Numbered Thirty-nine hundred and ninety-five to the contrary notwithstanding, any general revision of the assessments for any municipality or municipalities by the provincial assessor of the respective province during the year nineteen hundred and thirty-six shall become operative on the first day of January of the said year nineteen hundred and thirty-six, so that the revised assessment shall take effect as of the date aforementioned and the corresponding taxes collected accordingly: Provided, however, That the provisions hereof shall not apply to any revision of the assessments until the respective Provincial Board shall so direct with the approval of the Secretary of the Interior; Provided, further, That no reimbursement shall be made for any payment in excess of the amount payable by the taxpayer under the revised assessment, but such excess payment shall be credited to the account of the tax-payer for taxes due or to become due upon the assessed real property or any other property belonging to him.

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

Approved, October 24, 1936.

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