

AN ACT TO AUTHORIZE PROVINCIAL BOARDS, UNTIL THE COMPLETION OF THE NEXT GENERAL ASSESSMENT, TO REVISE AND CORRECT, WITH THE APPROVAL OF THE INSULAR TREASURER, THE ASSESSMENT LIS...

Act No. 1298, February 10, 1905

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

SECTION 1.

- Provincial boards are hereby authorized to revise and correct, with the approval of the Insular Treasurer first hant, any and all erroneous assessments and valuations for the purpose of taxation on the assessment lists of the municipalities, and to make a correct assessment and stale the true valuation, in money of the United States, in each case where a protest shall he tiled with the provincial board and where it is made dear that the assessment stated upon the assessment lists is erroneous and unjust; and the assessment lists when so corrected shall he as lawful and valid for all purposes as though the assessment had been made by the board of tax revision at the proper time. Such reassessment and revaluation shall he made on due notice to the individuals concerned and to the municipal authorities of the municipality in which the land to be reassessed or revalued is situate, and the municipal authorities and all other persons concerned shall be entitled to be heard by said provincial board before any reassessment or revaluation is made. The action of the majority of the provincial board in the making of any reassessment or revaluation shall be deemed to be the action of the hoard and binding, and from such action there shall be no appeal. The Insular Treasurer may also, in his discretion, direct that such revision be made by the provincial board, as herein provided.

- In all cases in which the land has been assessed for the years nineteen hundred and two, nineteen hundred and three, or nineteen hundred and four at more than fifty per centum above the valuation fixed by the provincial board, said hoard shall reduce such excessive assessment to the amount of the assessment and true valuation fixed by the board, and the provincial treasurer shall enter the corresponding reduction upon the proper records of the province and of the municipality in which the land affected is situate. In case the taxes have been paid upon the excessive assessment as described in this paragraph it shall be the duty of the provincial board and the provincial treasurer to allow a credit of the excess payment upon any land taxes due or to become due until such excess payment shall have been satisfied. In case the tax has not been paid on such excessive assessment the tax payer shall he allowed to pay the tax on the reduced assessment, without penalty, within a period of thirty days from the date of notice to such taxpayer of the action of the board.

- The provisions of paragraph (b) of this section shall apply to all cases of previous reduction of land tax assessment under proper authority of law where such reduction was more than fifty per centum of the new assessment.

- The provisions of this section shall become null and void upon the completion of the next general assessment of property for the purpose of taxation.

SEC. 2. All real property which has heretofore been forfeited and deeded, or which shall during the year nineteen hundred and five be forfeited and deeded, to municipalities in accordance with the provisions of sections eighty-one and eighty-two of Act Numbered Eighty-two, entitled "The Municipal Code," shall be redeemable by the owners thereof at any time during the calendar year nineteen hundred and five, upon the payment to the provincial treasurer or his deputy of the amount of taxes due thereon, together with six per centum interest from the date on which the taxes became delinquent to the date of payment, and of all penalties and costs due thereon. In case the owners shall redeem land forfeited to municipalities as herein provided, the provincial treasurer or his deputy in the name of such treasurer is hereby empowered to execute as grantor and shall execute a deed in form and effect sufficient under the laws of the Islands to reconvey the land to the original owners.

The fact that property was forfeited to a municipality for nonpayment of taxes shall not, if the same be redeemed as by this section provided, deprive the owners of any of the benefits provided by section one of this Act.

SEC. 3. 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 Coin mission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, February 10, 1905.

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