

AN ACT TO PROVIDE FOR A NEW ASSESSMENT OF REAL ESTATE IN THE PROVINCE OF LA UNION AND FOR THE REVISION OF SUCH ASSESSMENT.

Act No. 1119, April 26, 1904

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

SECTION 1. A new assessment or valuation of all real estate in the Province of La Union shall be made as hereinafter provided. Such new assessment, as revised, in accordance with the provisions of sections three to five, inclusive, of the present Act shall be the basis for the collection of real-estate taxes in the Province of La Union for the year nineteen hundred and four and for succeeding years until further provision is made by law.

SEC. 2. The new assessment provided for in the preceding section shall be made in accordance with the provisions of sections forty-nine to fifty-seven, inclusive, as amended, of Act Numbered Eighty-two: Provided, That the board of assessors shall organize upon the passage of this Act. or as soon thereafter as possible; and that the board of assessors shall complete their listing and valuation of real property situated within the municipality on or before August first, nineteen hundred and four: and that all complaints against valuations fixed by municipal boards of assessors shall lie filed directly with the new board of tax revision hereinafter created.

SEC. 3. There is hereby created for the Province of La Union a new board of tax revision, which shall consist of the three members of the provincial board of the said province.

SEC. 4. The powers and duties of the new board of tax revision in the Province of La Union shall be those prescribed for the provincial board of revision by Act Numbered Five hundred and eighty-two entitled "An Act to provide for the partial revision of the assessments upon real estate in the municipalities in the Philippine Islands outside the city of Manila," as amended by Act Numbered Six hundred and ninety-three: Provided, however, That the dates specified in the said Act, as amended, shall be as provided in section five of the present Act.

SEC. 5. The new board of tax revision shall be organized on August first, nineteen hundred and four; the time fixed for receiving and hearing complaints shall be not earlier than five days after the organization of the new board of tax revision and not later than September fifteenth, nineteen hundred and four; the certification by the new board of tax revision of a list of the changes made in the assessments fixed by the board of assessors, together with a list of the total assessments of the taxable lands and improvements in each municipality provided for in section eight of Act Numbered five hundred and eighty-two, shall be made not later than October fifteenth, nineteen hundred and four, on which date the new board of tax revision shall cease to exercise any powers under this Act; and the payment of the land taxes in the Province of La Union for the year nineteen hundred and four shall be made prior to the first day of November, nineteen hundred and four, the provisions of section seventy-four, as amended, of the Municipal Code to the contrary notwithstanding. In all other dates and periods of time specified in Act Numbered Five hundred and eighty-two, as amended by Act Numbered Six hundred and ninety-three, the words "nineteen hundred and four" shall be substituted for the words "nineteen hundred and three" for the purposes of the present

SEC. 6. In all cases in which land in the Province of La Union assessed for the year nineteen hundred and two or the year nineteen hundred and three was assessed at more than fifty per centum above the valuation made by the board of assessors, herein before provided for, as revised by the new board of tax revision, the provincial board is hereby authorized and directed to reduce the assessment, for the ' year or years in which such excessive assessment of more than fifty per centum was made, to the amount fixed by the new board of tax revision for the same land for the year nineteen hundred and four, and the provincial treasurer shall comply with the order of the provincial board by making the reduction upon the records of the municipality and province.

SEC. 7. In all cases in which money has been paid upon the, excessive assessments as described in the section immediately preceding, it shall be the duty of the provincial board to allow a credit of the amount of such excess payment, to be applied upon taxes due for the year nineteen hundred and four or the next subsequent year or years.

SEC. 8. In case the tax has not been paid on the excessive assessment or assessments, then the taxpayer or the person from whom the tax is due shall be allowed to pay the tax on the reduced assessment without penalty at any time before November first, nineteen hundred and four; and all proceedings for the sale of land because of the delinquency of payment on the excessive assessment or assessments as defined in section six of the present Act shall be discontinued and held for naught, and the title to the land shall remain in the delinquent taxpayer, subject only to the lien for taxes on the assessment or assessments as reduced in accordance with section six hereof: Provided, That if the amount of taxes due on the reduced assessment or assessments is not paid before November first' nineteen hundred and four, the same procedure shall be followed in their collection as in other cases of delinquent taxes.

SEC. 9. The cases of excessive taxation described in section six hereof in which the land shall have been sold to a third person for failure to pay taxes, the delinquent taxpayer, upon redeeming his land by paying to the purchaser the amount required by law to be paid, shall be entitled to a credit, for use in payment of future taxes, for the amount expended by him over and above the tax without penalty at the reduced assessment. In case the land shall have been purchased by the Government, the proceeding shall be by the provincial board declared null and void, and the title shall revert to the delinquent taxpayer on payment of the amount due on the assessment or assessments as reduced in accordance with the terms of section six of this Act, before November first, nineteen hundred and four.

SEC. 10. 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. 11. This Act shall take effect on its passage.

Enacted, April 26, 1904.

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