

AN ACT PROVIDING THAT THE ASSESSMENT OF, AND TAX ON, REAL AND PERSONAL PROPERTY SHALL NOT INCLUDE MACHINERY AS HEREIN DEFINED.

Act No. 2197, December 04, 1912

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

SECTION 1. In all future assessments of property, the value of machinery, as defined in section seven of this Act, shall be excluded, and such machinery shall not be assessed or taxed as part of the improvements on or to real property, or otherwise.

SEC. 2. Assessments now in force, when such assessments include the value of machinery, shall be reduced in the manner and under the conditions hereinafter stated, and not otherwise.

SEC. 3. Every owner of machinery now assessed and taxed, in order to secure the exemption of such machinery from further such taxation, shall prepare and submit to the provincial board of tax appeals of the province in which such assessment was made, a detailed, itemized statement of such machinery, showing the declared value of each item, the total value of all items, and the assessed value, if the same be known.

SEC. 4. The provincial board of tax appeals, at its annual meeting in December, shall consider each statement prepared as set forth in the last preceding section and theretofore filed, and such other evidence as it may deem pertinent and relevant, and shall determine, decide upon, and fix the true value of such machinery, and shall thereupon authorize a corresponding reduction from the existing assessment, as shown by the land and property tax declarations and registers.

SEC. 5. Reductions in assessments made under the provisions of this Act shall become effective with the beginning of the tax year next succeeding the annual meeting of the provincial board of tax appeals at which such reductions were authorized.

SEC. 6. For the purposes of this Act the duties of the board of tax appeals in provinces not organized under The Provincial Government Act shall be performed by the board of assessors provided for in section fifty of Act Numbered Thirteen hundred and ninety-seven.

SEC. 7. The word "machinery" as used in this Act shall be construed to embrace all machines, mechanical contrivances, instruments, tools, implements, appliances, apparatus, and paraphernalia used for industrial, agricultural, or manufacturing purposes, whether or not attached to land or buildings.

SEC. 8. This Act shall take effect upon its passage.

Enacted, December 4, 1912.

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