

## [ Act No. 2676, March 09, 1917 ]

### **AN ACT TO AMEND SECTION FOUR HUNDRED AND SEVENTY-TWO OF THE ADMINISTRATIVE CODE, AUTHORIZING THE REMISSION OF THE LAND TAX IN CERTAIN CASES.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:*

SECTION 1. Section four hundred and seventy-two of the Administrative Code is hereby amended to read as follows:

"SEC. 472. *Remission of tax by provincial board.*—In case of a general failure of crops or similar widespread disaster in any municipality or municipalities of a province, the provincial board of the same, by resolution passed prior to the first of January of any year, may remit, wholly or partially, the real-property tax or the penalties thereon for the succeeding year in the municipalities affected by the disaster; but a resolution so disposing must clearly state the reasons for such remission and shall not take effect until approved by the Secretary of the Interior."

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

Approved, March 9, 1917.



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