

[Act No. 2238, February 11, 1913]

AN ACT TO PROVIDE FOR THE REVISION AND CORRECTION OF LAND-TAX ASSESSMENTS, THE VALUATION OF NEWLY DECLARED REAL PROPERTY FOR THE PURPOSES OF TAXATION, AND OTHER PURPOSES.

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

SECTION 1. The position of provincial assessor is hereby created for each province possessing municipalities organized under the provisions of the Municipal Code. In those provinces organized under the Provincial Government Act, the assessor shall be appointed by the Executive Secretary, upon nomination of the provincial board, and shall have his office in the provincial building. He shall be a resident of the province to which appointed and shall not be subject to the provisions of the Revised Civil Service Act unless his appointment shall so state. He shall receive such salary as the provincial board shall fix with the approval of the Executive Secretary.

In provinces organized under the Special Provincial Government Act, possessing municipalities organized under the provisions of the Municipal Code, the respective provincial treasurers thereof shall be, ex-officio, provincial assessors.

SEC. 2. Provincial assessors shall be allowed such number of deputies and clerks as shall be fixed by the provincial board with the approval of the Executive Secretary. A deputy assessor shall not be subject to the provisions of the Revised Civil Service Act unless his appointment shall so state, and any person already in the Government service, if appointed to such position, may receive additional compensation therefor, the provisions of Act Numbered One hundred and forty-eight to the contrary notwithstanding.

SEC. 3. Before entering upon their duties, the provincial assessor or his assistants shall take and subscribe to the following oath or affirmation:

I,....., do solemnly swear (or affirm) that I will appraise the real property subject to taxation in the Province of, so far as required by law, at its true value in money, and will faithfully discharge all the duties imposed upon me by law. So help me God. (Last four words to be omitted in case of affirmation.)

.....
(Signature of assessor.)

Sworn and subscribed to before me this..... day of....., 19.....

.....
(Signature of recorder of provincial board.)

Such oath, when subscribed, shall be filed with the recorder of the provincial board.

SEC. 4. It shall be the duty of the provincial assessor, which position is hereby created, when directed by the provincial board, to revise and correct the assessments and valuations of real property for the purposes of taxation; and, subject to the limitations of, and in the manner set forth in, this Act, he shall have power, when so directed, to revise and correct any and all assessments and valuations for taxation, and make a correct and just assessment and state the true value of the real property, and such assessment and valuation made by him shall be as lawful and valid for all purposes as the original assessment.

SEC. 5. If the provincial assessor shall find real property within the municipality subject to taxation, the owner or owners of which can not be discovered, or are unknown, or who, being known, fail to declare it, it shall be his duty to list and declare the same in the name of the owner or owners, or as against an unknown owner, if unknown, and to assess the value thereof for the purpose of taxation. He shall also assess the value of all real property heretofore undeclared, the declarations for which are filed by the owners thereof.

SEC. 6. Each owner whose property is assessed or valued in an amount in excess of that declared by him shall be immediately notified in writing of such increase by the provincial assessor, and should he feel aggrieved by the action of the said assessor, he shall have the right of appeal to the municipal council, which shall within thirty days from the receipt thereof take action on same, and if the assessor does not agree with said action, shall forward all papers to the provincial board, whose decision shall be final, except as provided in section ten hereof.

Written notice shall also be given to the owner or owners, if known, of the valuation placed on property newly declared, and such owner or owners also shall have the right of appeal to the municipal council, in the same manner and subject to the same conditions as provided in the first paragraph of this section. The decision of the provincial board shall likewise be final, except as provided in section ten hereof.

SEC. 7. The provincial assessor is also authorized:

(a) In case more than one declaration has been made of the same property, to cancel all declarations except the one properly made: *Provided*, That if any declaration shall object to the cancellation of his declaration, such declaration shall not be canceled but shall have the fact noted thereon and similar notation shall be made on the duplicate declaration.

(b) In the case of property which has changed ownership, to cancel the declaration of the original owner and substitute therefor the new declaration in the name of the new owner: *Provided*, That no change shall be made except upon the written consent of both parties concerned or their legal representatives.

(c) To eliminate from the list of taxable property all property which, being exempt, has been unduly included in the same.

(d) To assess and value all utilizable improvements made upon the property during the preceding year, but the owner may make use of the right of appeal, mentioned in section six.