

[Act No. 1455, February 21, 1906]

AN ACT SUSPENDING THE COLLECTION OF THE LAND TAX THROUGHOUT THE PHILIPPINE ISLANDS, OUTSIDE THE CITY OF MANILA, DURING THE CALENDAR YEAR NINETEEN HUNDRED AND SIX, APPROPRIATING FUNDS FROM THE INSULAR TREASURY FOR REIMBURSEMENT TO THE PROVINCES AND MUNICIPALITIES OF THE SUMS WHICH THEY WILL LOSE BY REASON OF THE SUSPENSION OF THE LAND TAX, AND PROVIDING A METHOD OF EQUALIZATION AND REVALUATION OF LAND ASSESSMENTS AND OF OBTAINING INFORMATION AS TO THE RENTAL VALUES OF LANDS AND IMPROVEMENTS THEREON.

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

SECTION 1. The collection of the land tax for the calendar year nineteen hundred and six throughout all the provinces and municipalities of the Philippine Islands, except the city of Manila, is hereby suspended and no land tax shall be collected therein, either now or hereafter, for the calendar year nineteen hundred and six, but this suspension shall not affect the collection of taxes due for prior years and still uncollected. The existing laws in relation to land taxes shall continue in full force and effect, except for the calendar year nineteen hundred and six, and except as in this Act provided.

SEC. 2. There is hereby appropriated, out of any funds in the Insular Treasury not otherwise appropriated, the sum of two million six hundred and ninety thousand eight hundred and ninety pesos and sixty-nine centavos for the purpose of reimbursing for the calendar year nineteen hundred and six, to the several provinces and municipalities, not including the city of Manila, the amounts which those provinces, and municipalities collected from land taxes during the fiscal year nineteen hundred and five. Such reimbursement shall be made in the following manner: Two-twelfths thereof immediately, for the months of January and February, nineteen hundred and six, and one-twelfth thereof on the fifteenth day of each calendar month from March to December, nineteen hundred and six, inclusive. Moneys so appropriated shall be paid into the several provincial treasuries, and shall be for such an amount for each provincial treasury as will equal the total amount actually collected in such province for land taxes in the fiscal year nineteen hundred and five. Funds so received by the provincial treasurers shall be apportioned and expended in precisely the same way that by existing law the land taxes collected in the fiscal year nineteen hundred and five were apportioned and expended.

SEC. 3. A new assessment of the real estate in each municipality outside the city of Manila shall be made during the calendar year nineteen hundred and six, in the manner hereinafter provided, and such assessment shall state not only the value of the land assessed but also the annual rental value thereof.

- a. A board of assessors shall be constituted as provided in paragraph (a) of section forty-nine of Act Numbered Eighty-two, entitled "A general Act for the organization of municipal governments in the Philippine Islands." The board shall be governed by the provisions of paragraphs (a) and (b) of said section

forty-nine, of Act Numbered Eighty-two.

- b. Before entering upon their duties and the organization of the board, the members shall take and subscribe an oath before the municipal secretary, who is hereby given authority to administer oaths for this purpose, in the following words:

"I,, do solemnly swear (or affirm) that I will appraise all the real property subject to taxation in the municipality of so far as required by law, at its true value in money and will set the same in the tax list of said municipality at its true value in money; that I will also appraise the annual rental value in money and set the same in the tax list of said municipality 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 municipal secretary)"

Such oath, when subscribed, shall be filed with the municipal secretary, who shall record the entire oath and certificate upon the records of the board.

- c. Each real-estate owner shall cause to be prepared a statement of the lands and improvements thereon, with the other data required by section fifty-one of Act Numbered Eighty-two, together with his own statement of the annual rental value of his real estate. That statement, when completed and verified, shall be filed in the manner provided in said section fifty-one.
- d. On the first day of March, nineteen hundred and six, or as soon thereafter as practicable, the assessors shall meet and take the oath of office, organize and proceed to make a list of all the taxable real estate, including land and improvements, in the municipality, arranged in the manner provided in section fifty-two of said Act Numbered Eighty-two, and shall proceed in other respects as provided in said section fifty-two, but in addition to the provisions therein they shall in their final assessments state the annual rental cash value of each parcel of land and improvements thereon in addition to stating the value thereof.
- e. As to assessment of parcels of land and improvements whose owners are unknown, and as to procedure after having completed the list of taxpayers, and as to the insertion in the list of real estate which has heretofore escaped taxation, the assessors shall proceed as provided in sections fifty-three, fifty-four, and fifty-five of said Act Numbered Eighty-two; but in addition to listing the value of each parcel of land and improvements, they shall likewise list the

annual rental value thereof, as they may find to be just.

- f. The board of assessors shall complete their listing of real property on or before June first, nineteen hundred and six, and shall authenticate the same by signing the following certificate at the foot of the list:

"We hereby certify that the foregoing list contains a true statement of the aggregate amount of taxable real estate and the annual rental value thereof belonging to each person named in the list, according to the best of our knowledge and belief."

- g. Upon the completion of the list the assessors shall proceed as to filing the same, notifying the public thereof, and fixing a date for the purpose of hearing complaints, and as to proceedings to hear complaints, in the manner provided in section fifty-seven of Act Numbered Eighty-two. Persons who feel aggrieved by the final action of the assessors may appeal therefrom, in the manner provided in section fifty-eight of said Act .Numbered Eighty-two, to a provincial board of tax appeals, which shall consist of the provincial board and two other residents of the province (taxpayers) to be appointed by the Governor-General, by and with the consent of the Philippine Commission. A majority of the board shall constitute a quorum, and the action of the board shall be in accordance with the vote of a majority of a quorum. The board of tax appeals shall be organized on the first day of July, nineteen hundred and six, and shall forthwith give notice to the municipal council of each municipality in the province that the board of tax appeals will hear all complaints against the assessment and valuation of lands and the rental value thereof, including the improvements thereon, in the several municipalities, at the times and places stated in the notice. The notices above required shall be transmitted in the manner fixed by section two of Act Numbered Five hundred and eighty-two, entitled, "An Act to provide for the partial revision the assessments upon real estate in the municipalities in the Philippine Islands outside the city of Manila. "The time fixed for hearing and receiving complaints shall not be earlier than the tenth day of July and not later than the fifteenth day of August, nineteen hundred and six. A date within the limits in this paragraph named shall be fixed for hearing complaints from each municipality.
- h. The duties of the municipal council in regard to notices of heaving before the board of tax appeals shall be as defined in section three of said Act Numbered Five hundred and eighty-two.
- i. The hoard of tax appeals shall be governed, in hearing complaints and in the increasing or decreasing of values and the equalization thereof in the different municipalities of the provinces, and in their proceedings in relation to property which is exempt from taxation, by the provisions of sections five, six, and seven of said Act: Numbered Five hundred and eighty-two. The powers of the board of tax appeals shall extend to revision of the annual rental values as well as to the values of the property in question: *Provided, however,* That all values shall be stated in Philippine currency instead of in United States money.
- j. When the revision of the assessed value of all lands and improvements and the rental value thereof in the provinces shall s have been completed by the board