

[ Act No. 1472, April 03, 1906 ]

**AN ACT TO AMEND ACT NUMBERED FOURTEEN HUNDRED AND FIFTY-FIVE, ENTITLED "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<sup>1</sup> 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. Act Numbered Fourteen hundred and fifty-five, entitled "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," is hereby amended as follows:

1. By striking out paragraphs (c) to (b), inclusive, of section three and inserting in lieu hereof the following paragraphs:

"(c) It shall be the duty of every owner of real estate in the municipality to prepare or cause to be prepared a statement of the amount of lands, buildings, and improvements thereon, which he owns within the municipality, together with a statement of the value and annual rental value thereof and a description sufficient in detail to enable the board of assessors to identify the same on examination. He shall subscribe the statement and verify the same on oath before the municipal secretary, who is hereby authorized to administer such oath: Provided. That in case the property owner lives at a point remote from the office of the municipal secretary the statement may be subscribed and verified by oath before any municipal secretary or before any person authorized to administer oaths: *And provided further,* That the declaration required by this paragraph shall be upon a form to be provided, without charge, by the municipal secretary, and such declaration shall require no internal-revenue stamp. The declaration shall be filed with the secretary of the board of assessors within two weeks after the organization of the board.

"(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 assess the value and annual rental value of all taxable real estate, including land and improvements, in the municipality and shall enter the assessed value of each parcel of land and the improvements thereon and the annual rental value of the same on the back of its respective declaration.

In making this assessment the board of assessors shall take into consideration the sworn statement by the owners of property in the municipality herein before required to be filed but shall not be prevented thereby from considering other evidence on the subject. For the purpose of making this assessment the board is authorized to summon witnesses, administer oaths to them, and : subject: them to examination concerning the ownership and amount of real estate in the municipality. It shall be the duty of the . board, so far as is necessary, to examine the records of the office of the provincial register of deeds showing the ownership of real estate in the municipality.

"(e) If the board of assessors shall find parcels of land within the municipality subject to taxation the owner or owners of which can not be discovered after a proper investigation, it shall be the " duty of the board to declare and assess the value and annual rental value of the same for taxation, charging the taxes as against an unknown owner and describing with sufficient accuracy the property thus declared and assessed. If it shall be discovered by the board, ; or brought to its attention, or to the attention of any member thereof, that any taxable real estate in the municipality has escaped assessment, it shall be the duty of the board at once to assess the value and rental value of the same and charge against the owner thereof the taxes due for the current year and for all other years since the original assessment was made, and the taxes shall be legal and collectible by all the remedies provided by law, and penalties and interest shall be added to the back taxes as if the same had been assessed at the time when they should have been assessed.

"(f) The board of assessors shall complete their assessment of real property on or before June first, nineteen hundred and six, and shall authenticate the same by signing the certificate on the ' back of each declaration..

"(g) When the assessment shall be completed in accordance with , the foregoing section the declarations shall be filed in the office of the secretary of the board and the board of assessors shall by notice , posted at the main entrance of the municipal building and by a notice posted in a public and conspicuous place in each barrio of the municipality inform the public that the assessment has been completed and the declarations are on file in the office of the secretary of the board and may he examined by any person interested therein, and that upon a day at least ten days after the posting of said notice the board will be in session for the purpose of hearing complaints as to the accuracy of the assessment of the property and the value and annual rental value thereof. After such notices have been posted, the secretary shall certify to the fact of posting upon the records, which shall be deemed *prima facie* evidence thereof. Upon the day fixed in the posted notice the board shall meet and hear all complaints then or theretofore filed by persons against whom taxes have been assessed as owners of real estate and shall make and enter the decision upon its minutes; and if the board shall determine that injustice has been done or errors have been committed it shall have authority to amend the certificate on the back of the declaration of the property so affected.

"(h) In case any complainant before the board of assessors shall feel aggrieved by its decision he may, within ten days after the entry of the decision upon the minutes, appeal to a board of tax appeals , hereinafter provided for. He shall perfect his appeal by filing a written notice of the same

with the board of assessors, and it shall be the duty of the secretary of said board forthwith to transmit the appeal to the board of tax appeals with all written evidence in the possession of the board relating to said assessment and valuation.

"(i) The provincial board of tax appeals 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. The provincial governor shall be the chairman of this board and the provincial secretary shall be the secretary and shall keep the record of his proceedings. A majority of the board shall constitute a quorum, and the action of the board shall be in accordance with the votes 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 forth with 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.

"(j) The notices required in the preceding section shall be in writing and shall be immediately transmitted to the municipal council of each of the municipalities in the province. The time fixed for receiving and hearing 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.

"(k) Upon receiving the notice herein before stated, it is hereby made the duty of the municipal council of each municipality immediately to post a copy of such notice in a conspicuous place in the municipal building and in one or more public and conspicuous places in each barrio of the municipality.

"(l) If the board of tax appeals, on hearing, shall determine that the general valuations or rental values in any municipality are excessive it may reduce such valuations or rental values so that they shall be fair and just and make an equality between the municipality in question and the other municipalities of the province in that respect. Should the board of tax appeals determine that the valuations or rental values in any municipality are less than the true value, or rental value, of the real estate and improvements thereon, it shall increase such valuations or rental values so that they shall be fair and just valuations and make an equality between the municipality in question and the other municipalities in the province in that respect. Before the general values or rental values of any municipality shall be increased or decreased the municipal council, by its president or its representatives duly authorized for that purpose, shall be entitled to be heard upon the question of such increase or reduction.

"(m) The board of tax appeals shall in accordance with law fix the just assessed value, or rental value, in Philippine currency, instead of in United States money, of every parcel of land and the improvements thereon which shall be brought before it for consideration in the manner in this Act provided, or which it shall, desire to take up.