

[Act No. 1395, September 13, 1905]

AN ACT AUTHORIZING THE REMISSION OF THE LAND TAX FOR THE YEAR NINETEEN HUNDRED AND FIVE IN THE PROVINCE OF CEBU, EXCEPT IN THAT PORTION OF THE MUNICIPALITY OF CEBU NOT INCLUDED IN THE SO-CALLED " BURNT AREA."

Whereas, owing to an unprecedented drought in the Province of Cebu during the present year, the crops of that province have suffered such destruction as to entail great hardship upon the inhabitants of the province, other than in the municipality of Cebu; and

Whereas, owing to the delay in the preparation of the plan for improving the "burnt area" in the municipality of Cebu, which has been authorized by Act Numbered Thirteen hundred and ninety-three, the owners of property included in said "burnt area" have been prohibited from improving their property by rebuilding, and have been thus deprived of the use of same for a considerable period ; and

Whereas, due to the above reasons, exceptional conditions now prevail in the Province of Cebu, except in that portion of the municipality of Cebu outside of said "burnt area," which render the collection of the land tax for the year nineteen hundred and five inadvisable: Now, therefore,

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

SECTION 1. The land tax for the year nineteen hundred and five-in the Province of Cebu is hereby remitted: *Provided*, That there is excepted from the operation of this Act that portion of the municipality of Cebu not included in what is known as the "burnt area," upon which excepted portion taxes as now assessed shall be paid and collected.

SEC. 1. In all cases in which the land tax for the year nineteen hundred and five has been paid upon property upon which said tax is hereby remitted, it shall be the duty of the treasurer of said province to credit the amount of such payment to the persons making the payment, and to apply these credits to taxes due for the year nineteen hundred and six or some subsequent year.

SEC. 3. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 4. This Act shall take effect on its passage.

Enacted, September 13, 1905.

