

## [ Act No. 1052, February 20, 1904 ]

### **AN ACT TO PROVIDE FOR A SECOND REVISION OF THE ASSESSMENTS UPON REAL ESTATE IN THE PROVINCE OF BATANGAS.**

Whereas the assessment and collection, of the land tax in the Province of Batangas was suspended in the year nineteen hundred and two by Acts Numbered Three hundred and seventy-five and Four hundred and fifty-seven, and in consequence of such suspension the assessment had not been completed nor any attempt made to collect thereunder at the time of the organization of the provincial board of revision under Act Numbered Five hundred and eighty-two, the result being that but few complaints were filed and that the work done by the said provincial board of revision was incomplete and inaccurate because of lack of information; and Whereas, by reason of the conditions above set forth, the collection of the taxes for the year nineteen hundred and three in the Province of Batangas has revealed many errors, omissions, and inequalities which in justice to the land owners should be corrected: Now, therefore,

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

SECTION 1. There is hereby created for the Province of Batangas a new board of tax revision, which shall consist of the three members of the provincial board and two other taxpayers, residents of the province, to be appointed by the Civil Governor, by, and with the consent of the Philippine Commission.

SEC. 2. The powers and duties of the new board of tax revision in the Province of Batangas shall be those prescribed for the provincial board of revision by Act Numbered Five hundred and eighty-two, entitled "An Act to provide, for the partial revision of the assessments upon real estate in the municipalities in the Philippine Islands outside the city of Manila," as amended by Act Numbered Six hundred and ninety-three, the words "nineteen hundred and four" being substituted for "nineteen hundred and three" wherever the latter words occur in the said Acts: *Provided, however,* That the compensation and traveling expenses of the two members of the board to be appointed by the Civil Governor, by and with the consent of the Philippine Commission, shall be as provided in section twelve of Act Numbered Five hundred and eighty-two, but payable in Philippine currency.

SEC. 3. In all cases in which land in the Province of Batangas assessed for the year nineteen hundred and two or the year nineteen hundred and three was assessed at more than fifty per centum above the valuation made by the new board of tax revision, the provincial board is hereby authorized and required to reduce the assessment, for the year or years in which such excessive assessment of more than fifty per centum was made, to the amount fixed by the new board of tax revision for the same land for the year nineteen hundred and four, and the provincial treasurer shall comply with the order of the provincial board by making the reduction upon the records of the municipality and province.

SEC. 4. In all cases in which the money has been paid upon the excessive assessment as described in section immediately preceding, it shall be the duty of the provincial board to allow a credit of the amount of such excess payment to be