

[ **Act No. 1117, April 23, 1904** ]

**AN ACT PROVIDING FOR THE REVISION OF VALUATION FOR THE PURPOSE OF TAXATION OF CERTAIN PARCELS OF LAND IN THE MUNICIPALITY OF ILOILO BELONGING TO WARNER, BARNES AND COMPANY, LIMITED, SO AS TO CORRECT CLERICAL AND OTHER ERRORS.**

Whereas it has been made to appear that an oversight was committed by the municipal board of assessors of the municipality of Iloilo and by the reassessment board of the Province of Iloilo in the classification and valuation of lots numbered five, six, seven, eight, and nine on a plan showing the property in Iloilo belonging to Warner, Barnes and Company, Limited, which lands are largely submerged; and

Whereas the valuations placed upon said lands are found to be inequitable by reason of oversight and mistake in classification and valuation: Therefore,

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

SECTION 1. The provincial board of Iloilo, together with the provincial secretary and provincial fiscal of that province, are hereby constituted a special board with authority to correct all valuations of the property above stated on the assessment list of the municipality of Iloilo and to state just valuations, in money of the United States, of each of the lots of land above referred to, and to correct any and all erroneous assessments of said parcels of land. The assessment list of the said lands, when so corrected, shall be as lawful and valid for all purposes as though the correction and reassessment herein provided for had been made by the board of tax revision at the proper time.

SEC. 2. The revision of the valuations and assessments of the lots aforesaid shall be made and completed by the assessment board herein provided on or before the first day of June, nineteen hundred and four. The assessment and revaluations shall be made on notice to Warner, Barnes and Company, Limited, and to the municipal authorities of the municipality of Iloilo, and each shall be entitled to be heard before the revision board herein provided. No appeal shall be allowed from the action of said board. The action of the majority of said board shall be deemed to be the action of the board, and binding.

SEC. 3. Nothing in this Act contained shall be deemed to prejudice the right of the Insular Government, or of the provincial government of Iloilo, or of the municipality of Iloilo, to any of the lands by this Act effected.

SEC. 4. 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. 5. This Act shall take effect on its passage.

Enacted, April 23, 1904.

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