

[Act No. 1151, May 10, 1904]

AN ACT PROVIDING FOR THE REVISION OF VALUATION FOR THE PURPOSE OF TAXATION OF CERTAIN PARCELS OF LAND IN THE MUNICIPALITY OF BADOC, PROVINCE OF ILOCOS NORTE, BELONGING TO PEDRO CALAYCAY.

Whereas it has been made to appear that a material error was made by the board of assessors of the municipality of Badoc, and by the tax-revision board of the Province of Ilocos Norte, in respect to the area of five parcels of land in Casilan and four parcels of land in Lacuben, all in barrio numbered thirty of the municipality of Badoc, in the Province of Ilocos Norte, belonging to Pedro Calaycay; and

Whereas the valuations placed upon said lauds are found to be inequitable by reason of such error in the area thereof: Therefore,

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

SECTION 1. The provincial board of Ilocos Norte, together with the secretary and 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 Badoc, and to state just valuations, in money of the United States, of each of the parcels 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 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 or parcels of land aforesaid shall be made and completed by the assessment board herein provided, on or before the fifteenth day of June, nineteen hundred and four. The assessment and revaluations shall be made on notice to Pedro Calaycay and to the municipal authorities of the municipality of Badoc, 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. 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, May 10, 1904.

