[Act No. 1193, July 15, 1904]

AN ACT PROVIDING FOR THE REVISION OF VALUATION FOR THE PURPOSE OF TAXATION OF CERTAIN PARCELS OF LAND IN THE MUNICIPALITIES OF ENRILE AND PENA BLANCA, PROVINCE OF CAGAYAN, BELONGING TO CATALINA PINTANG, JOSE CARBONELL, HONORIO LASAM, SALVADOR LASAM, AND HILARIO TAGUBA, SO AS TO CORRECT CLERICAL ERRORS.

Whereas it has been made to appear that an error was committed by the boards of assessors of the municipalities of Enrile and Pena Blanca and by the reassessment board of the Province of Cagayan, in the classification and valuation of lands belonging to Catalina Pintang and Hilario Taguba, of Enrile, and to Jose Carbonell, Honorio Lasam, and Salvador Lasam, of Pena Blanca; and

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

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

SECTION. 1. The provincial board of Cagayan, 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 properties above stated on the assessment lists of the municipalities of Enrile and Peña Blanca 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 lists of the said lands, when so corrected, shall be as lawful and valid for all purpose as though the corrections and reassessments 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 parcels of land aforesaid shall be made and completed by the assessment board herein provided on or before the first day of September, nineteen hundred and four. The assessments and revaluations shall be made on notice to Catalina Pintang, Jose Carbonell, Honorio Lasam, Salvador Lasam, and Hilario Taguba, and to the municipal authorities of Enrile and Enrile Blanca, and each shall be entitled to be heard before the revision hoard 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, July 15, 1901.