

[ Act No. 1214, August 05, 1904 ]

**AN ACT EXTENDING THE TIME FOR THE PAYMENT OF THE LAND TAX IN THE PROVINCE OF SAMAR FOR THE YEARS NINETEEN HUNDRED AND THREE AND NINETEEN HUNDRED AND FOUR UNTIL DECEMBER THIRTY-FIRST, NINETEEN HUNDRED AND FOUR, AND AUTHORIZING THE PROVINCIAL BOARD OF SAMAR TO REVISE THE ASSESSMENT LISTS OF THE MUNICIPALITIES OF ALLEN AND WRIGHT, IN SAID PROVINCE.**

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

SECTION 1. The period for the payment, without penalty, of the-land tax for the years nineteen hundred and three and nineteen hundred and four, in the Province of Samar, is hereby extended to December thirty-first, nineteen hundred and four, anything in previous Acts to the contrary notwithstanding. All penalties heretofore collected for the nonpayment of the land tax in such province for the years nineteen hundred and three and nineteen hundred and four are hereby remitted, and the provincial treasurer of the province mentioned above is authorized and directed to allow a rebate of the amount of such penalty to the taxpayer upon whom the penalty was assessed upon payment of his land tax for the year next, ensuing.

SEC. 2. The provincial board of Samar is hereby authorized to revise and correct all valuations on the assessment lists of the municipalities of Allen and Wright in the said province, and to state the true valuation, in money of the United States, in each case where it is made clear that the valuation now stated upon the assessment lists is erroneous and unjust, and to correct any and all erroneous assessments in said municipalities. The assessment lists, when so corrected, shall be as lawful and valid for all purposes as though the assessments herein provided had been made at the proper time as provided by law.

SEC. 3. The revision of the valuations and assessments mentioned in the preceding section shall be made and completed on or before the first day of October, nineteen hundred and four. The revision shall be made on due notice to the municipal authorities of the municipalities concerned, and to the individuals concerned, and each shall be entitled to be heard before the revision board herein provided. No appeal shall be allowed from the action of the said board, and the action of the majority of said board shall be deemed to be the action of the board, and binding.

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, August 5, 1901.

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