

[Act No. 1228, September 09, 1904]

AN ACT PROVIDING FOR THE REVISION OF VALUATION FOR THE PURPOSE OF TAXATION OF A CERTAIN PARCEL OF LAND IN THE MUNICIPALITY OF SIBALOM, IN THE PROVINCE OF ANTIQUE, BELONGING TO JUAN SANCHES.

Whereas it has been made to appear that an error was committed by the municipal board of assessors of the municipality of Sibalom and by the reassessment board of the Province of Antique in the classification and valuation of a certain parcel of land belonging to Juan Sanches; and

Whereas the valuation placed upon said land is found to be inequitable and excessive 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 Antique, 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 Sibalom and to state a just valuation, in money of the United States, of the land above referred to and to correct any and all erroneous assessments of said parcel of land. The assessment list of the said land, 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 valuation and assessment of the parcel of land aforesaid shall be made and completed by the assessment board herein provided on or before the fifteenth day of October, nineteen hundred and four. The assessment and revaluation shall be made on notice to Juan Sanches and to the municipal authorities of the municipality of Sibalom, 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 proscribing 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, September 9, 1904.

