

## [ Act No. 1274, November 26, 1904 ]

### **AN ACT AUTHORIZING THE PROVINCIAL BOARD OF THE PROVINCE OF LEYTE TO REVISE AND CORRECT THE ASSESSMENT LISTS OF THE MUNICIPALITIES OF SAID PROVINCE.**

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

SECTION 1. The provincial board of the Province of Leyte is hereby authorized to revise and correct any and all erroneous assessments and valuations on the assessment lists of the municipalities of said province, and to make a correct assessment and state the true valuation, in money of the United States, in each case where protests against the present assessment or valuation have been filed or shall be filed with the provincial board before the reassessment and revaluation herein provided for shall have been completed and where it is made clear that the assessment or valuation now stated upon the assessment lists is erroneous and unjust. The assessment lists, when so corrected, shall be as lawful and valid for all purposes as though the assessments herein provided had been made by the board of tax revision at the proper time.

SEC. 2. The reassessments herein provided for shall be completed on or before the thirty-first day of January, nineteen hundred and five. The reassessment and revaluation of land prescribed by section one of this Act shall be made on due notice to the individuals concerned and to the municipal authorities of the municipality in which the land to be reassessed or revalued is situated, and the municipal authorities and all other persons concerned shall be entitled to be heard by said provincial board before any reassessment or revaluation is made. The action of a majority of the provincial board in the making of any reassessment or revaluation in accordance with this Act shall be deemed to be the action of the board, and binding and from such action there shall be no appeal.

SEC. 3. In all cases in which land in any municipality has been assessed at a sum more than fifty per centum above the valuation fixed by the provincial board acting under authority of this Act, said provincial board shall reduce such excessive assessment for the year or years in which it was made to the amount of the assessment and true valuation fixed by the provincial board, and, upon the order of the provincial board, the provincial treasurer shall enter the corresponding reduction upon the proper records of the province and of the municipality in which the land affected is situated. In case the taxes have been paid upon the excessive assessment described in this section, it shall be the duty of the provincial board and the provincial treasurer to allow a credit of the excess payment upon any land taxes due or to become due until such excess payment shall have been satisfied. In case the tax has not been paid on such excessive assessment, the taxpayer shall be allowed to pay the tax on the reduced assessment, without penalty, at any time before February twenty-eighth, nineteen hundred and five.

SEC. 4. All proceedings for the sale of land because of the delinquency in payment of the excessive assessment as defined in section three of this Act shall be discontinued and held for naught, and the title to the land shall remain in the delinquent taxpayer, subject only to the lien for taxes on the assessment as reduced by the provincial board in accordance with this Act: *Provided*, That if the amount of