

[Act No. 1265, November 17, 1904]

AN ACT EXTENDING THE TIME FOR THE PAYMENT, WITHOUT PENALTY, OF THE LAND TAX IN THE PROVINCE OF ILOCOS SUR FOR THE YEAR NINETEEN HUNDRED AND FOUR UNTIL JANUARY THIRTY-FIRST, NINETEEN HUNDRED AND FIVE, AND AUTHORIZING THE PROVINCIAL HOARD OF ILOCOS SUR TO REVISE THE ASSESSMENT LISTS OF THE MUNICIPALITIES OF VIGAN, SANTA CRUZ, SANTA LUCIA, LAPO, AND CABUGAO 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 year nineteen hundred and four in the Province of Ilocos Sur is hereby extended to January thirty-first, nineteen hundred and five. All penalties heretofore collected for the non-payment of the land tax in said province for the year 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 Ilocos Sur is hereby authorized to revise and correct all valuations on the assessment lists of the municipalities of Yigan, Santa Cruz, Santa Lucia, Lapo, and Cabugao in said province, and to state the true valuation, in money of the United States, in each case where protests against existing valuations have been tiled or shall be filed before the revaluation herein provided for shall be completed and where in such case it is made clear that the valuation now stated upon the assessment lists is erroneous and unjust, and to correct any and all 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 December thirty-first, nineteen hundred and four. The revision shall be made on due notice to the municipal authorities of said municipalities and to the individuals concerned, and each shall be entitled to be heard before the revision board herein provided. No appeal shall be allowed front the action of said board, and the action of the majority thereof shall be deemed to be the action of the board, and binding.

SEC. 4. In all cases in which land in said municipalities was assessed for the year nineteen hundred and two, nineteen hundred and three, or nineteen hundred and four upon a valuation of more than fifty per centum above the valuation fixed by the provincial board as authorized by this Act, said board shall reduce the assessment for the year or years in which such excessive assessment was made to the amount of the assessment upon the new valuation authorized by this Act and the provincial treasurer shall comply with the order of the provincial board by making the reduction upon the records of the municipality and province. In case the taxes have been paid upon the excessive assessment as described in this section, it shall be the duty of the provincial board to allow a credit of the amount of such excess payment,