

[**Act No. 582, January 08, 1903**]

AN ACT TO PROVIDE FOR THE PARTIAL REVISION OF THE ASSESSMENTS UPON REAL ESTATE IN THE MUNICIPALITIES IN THE PHILIPPINE ISLANDS OUTSIDE THE CITY OF MANILA.

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

SECTION 1. Whereas it is claimed that, in view of the novelty of the procedure, inexperience of the officials, ignorance of property holders as to the methods to be pursued in remedying any injustice done in the assessment of lands and buildings, and the failure to give or receive proper notice of appeals, the assessment of real estate and improvements thereon throughout the Archipelago has not in fill cases been just or according to the true value of the property assessed:

There is hereby created a provincial board of revision, which shall consist of the three members of the provincial board and two other residents of the province and taxpayers to be appointed by the Civil Governor, by and with the consent of the Commission. A majority of the board shall constitute a quorum, and the action of the board shall be in accordance with the vote of a majority of a quorum. The board of revision shall be organized on the fifteenth day of February, nineteen hundred and three, and shall forthwith give notice to the municipal council of each municipality in the province, that, as a board of revision, it will receive and hear all complaints against the existing assessment or valuation of land, and improvements thereon, in the several municipalities at the time and place stated in the notice.

SEC. 2. The notices required in the preceding section shall be in writing, and shall be immediately transmitted to the municipal council of each of the municipalities in the province. The time fixed for receiving and hearing complaints shall be not earlier than the twentieth day of February, nineteen hundred and three, and not later than the twentieth day of May, nineteen hundred and three. A date, within the limits in this section named, shall be fixed for hearing complaints from each municipality.

SEC. 3. Upon receiving the notice hereinbefore stated, it is hereby made the duty of the municipal council of each municipality immediately to post a copy of such notice in a conspicuous place in the municipal building, and to cause to be delivered a copy thereof to each taxpayer in the municipality whose property has been assessed for the purpose of taxation at a sum greater than one hundred dollars in money of the United States.

SEC. 4. At the time and place named for hearing complaints that may be presented, the board of revision shall receive all evidence that may be tendered in regard to the just value of the property in question, and shall determine the same from the evidence presented, but may examine the property themselves, if such examination shall be considered necessary. It shall be competent for the municipal council, through its president, or other official designated by the municipal council for that purpose, to make such representations as it may see fit in regard to the just valuation of any piece of property in the municipality under consideration. All valuations shall be in money of the United States.

SEC. 5. If the board of revision, on hearing, shall determine that the general

valuations in any municipality are excessive, it may reduce such valuations so that they shall be fair and just and make an equality between the municipality in question and the other municipalities in the province in that respect. Should the board of revision determine that the valuations in any municipality are less than the true value of the real estate and improvements thereon, it shall increase such valuations so that they shall be fair and just valuations and make an equality between the municipality in question and the other municipalities in the province in that respect. Before the general values of any municipality shall be increased or decreased the municipal council, by its president, or its representatives duly authorized for that purpose, shall be entitled to be heard upon the question of such increase or reduction.

SEC. 6. The board of revision shall in accordance with law fix the just value in money of the United States of every parcel of land and the improvements thereon which shall be brought before it for consideration in the manner in this Act provided. It shall also reduce to money of the United States all valuations on lands and the improvements thereon in all the municipalities not brought before the board for revision but the values of which were fixed in local currency at the time of the original valuation. The reduction from local currency to money of the United States in all cases shall be upon the basis of the official ratio existing between local currency and money of the United States at the time the several valuations were made, so that all valuations of land and improvements thereon in all the provinces and municipalities shall be upon a uniform basis of money of the United States.

SEC. 7. The board of revision shall not be required to assess the value of lands and the improvements thereon exempted by law from taxation, nor shall the board have the power to review the exemptions that have been made by the existing tax authorities of the municipalities.

SEC. 8. When the revision of the assessed value of all lands and improvements thereon in the province shall have been completed by the board of revision in accordance with the provisions of this Act the members of such board shall, on or before the fifth day of June, nineteen hundred and three, certify over their signatures a list of the changes made by them in the previous assessments, together with a list of the total assessments of the taxable lands and improvements in each municipality, and the municipal council of each municipality in the province shall file the same in the office of the secretary of the municipality, and the list so certified shall be a substitute for the one now existing and shall thereafter be the legal list of assessments; and upon the list so certified thereafter collections of taxes shall be made. The original of the revised list of assessments shall be certified by the board and delivered to the treasurer of the province and remain in his office, and upon this list he shall thereafter make his collections: *Provided*, That the requirement of section seventy-four of the Municipal Code that all taxes shall be payable within the three months ending May thirty-first shall not apply to any land taxes collected for the year nineteen hundred and three, but that, for the year nineteen hundred and three, payment of land taxes shall be made within a period of three months ending September first, nineteen hundred and three.

SEC. 9. The revised tax list so made shall constitute the lawful assessment of real property and improvements in the several municipalities of the province until another general assessment shall be provided by law. The provisions of existing law in relation to the assessment and collection of taxes upon real estate and