

## [ Act No. 685, March 16, 1903 ]

### **AN ACT AMENDING ACT NUMBERED FIVE HUNDRED AND EIGHTY-ONE, ENTITLED "AN ACT TO PROVIDE FOR THE REVISION OF THE ASSESSMENT UPON REAL ESTATE IN THE CITY OF MANILA," BY PROVIDING FOR THE COMPULSORY ATTENDANCE OF WITNESSES BEFORE THE BOARD OF TAX REVISION IN THE CITY OF MANILA.**

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

SECTION 1. Section three of Act Numbered Five hundred and eighty-one, entitled "An Act to provide for the revision of the assessment upon real estate in the city of Manila," enacted January eighth, nineteen hundred and three, is hereby amended by substituting in lieu thereof the following:

"SEC. 3. The Board of Tax Revision shall hear such evidence as it may deem wise as to the value of the property, including the rental income therefrom, and shall personally, so far as seems necessary, view the lands and improvements, the value of which is under consideration. The Board is hereby empowered in case of the failure of a witness duly summoned to appear before it, to attend, to cause to be issued a warrant to arrest such witness and bring him before the Board.

"The members of the Board of Tax Revision and the secretary thereof are authorized to administer oaths to witnesses before said Board. In the event that a witness brought before the Board shall refuse to answer questions propounded to him by the Board, or any member thereof, the Board is empowered to direct such witness so refusing to answer to be taken before the municipal court of the city of Manila, where, in the event of his still refusing to answer questions, and if the Court shall deem such questions proper and competent and within the reasonable scope of the powers of the Board of Tax Revision, he shall be dealt with as if a witness before said court.

"The City Attorney shall be the legal adviser of the Board and subject to calls by the Board in matters pertaining to the exercise of its functions."

SEC. 2. 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. 3. This Act shall take effect on its passage.

Enacted, March 16, 1903.

