

[Act No. 3682, October 29, 1930]

AN ACT TO AMEND SECTIONS THREE HUNDRED AND FORTY-NINE AND TWO THOUSAND AND NINETY-EIGHT OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, AUTHORIZING THE PROVINCIAL ASSESSOR TO ISSUE CERTIFIED COPIES OF DECLARATIONS OF REAL ESTATE MADE BY THE OWNERS, AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:

SECTION 1. Section three hundred and forty-nine of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 349. *Authority vested in provincial assessor.*—In the performance of the duties devolving upon the provincial assessor, he shall be authorized from time to time as occasion may require, and subject to the provisions of this chapter and of any lawful regulations pursuant thereto:

"(a) To receive proper declarations of property not previously declared by the owner, or to make official declarations therefor, as the case may require.

"(b) To fix the value of real property not previously assessed and to assess the same for taxation according to law.

"(c) To issue certified copies of the proper declarations of real estate by the owners thereof and everything relative to the assessment of said real estate, charging a sum of not less than ten nor more than twenty centavos for each one hundred words, including the certificate, in the discretion of the provincial board, the proceeds whereof shall be paid into the provincial treasury.

"(d) To cancel the declaration of an original owner of property which has changed ownership and to substitute therefor the new declaration in the name of the new owner. The signature of the former owner of property conveyed shall not be required for the registration of a new declaration where the conveyance was made by virtue of an order of the court.

"(e) To cancel, in case more than one declaration of the same property is received, all except the one properly made; but if any declarant shall object to the cancellation of his declaration, such declaration shall not be cancelled but shall have the fact noted thereon and similar notation shall be made on the duplicate declaration.

"(f) To cancel, raise, or lower, as the case may require, the assessment of any parcel or item of real property in any municipality or of the property of any owner or owners therein whenever it appears that the existing