

[Act No. 2913, March 23, 1920]

AN ACT BETTER TO PROMOTE THE ECONOMIC AND POLITICAL DEVELOPMENT OF THE MOUNTAIN PROVINCE AND THE PROVINCE OF NUEVA VIZCAYA AND AMENDING ACCORDING ACT NUMBERED TWENTY-SEVEN HUNDRED AND NINETY-EIGHT, ENTITLED "AN ACT EXTENDING TO THE MOUNTAIN PROVINCE AND THE PROVINCE OF NUEVA VIZCAYA THE LAWS AND OTHER LEGAL PROVISIONS PERTAINING TO THE PROVINCES AND MINOR POLITICAL SUBDIVISIONS OF THE DEPARTMENT OF MINDANAO AND SULU."

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 one of Act Numbered Twenty-seven hundred and ninety-eight, entitled "An Act extending to the Mountain Province and the Province of Nueva Vizcaya the laws and other legal provisions pertaining to the provinces and minor political subdivisions of the Department of Mindanao and Sulu," is hereby amended to read as follows:

"SECTION 1. The provisions of chapters sixty-three and sixty-four of the Administrative Code of nineteen hundred and seventeen, and all other provisions of law, or having minor force and effect of law, applicable to provinces and minor political subdivisions organized thereunder, are hereby extended and applied to the Mountain Province and the Province of Nueva Vizcaya: *Provided*, That the powers and duties prescribed by title eleven of the Administrative Code of nineteen hundred and seventeen for the Governor or the Administrative Council of the Department of Mindanao and Sulu shall be performed and exercised by the Director of the Bureau of Non-Christian Tribes in the Mountain Province and the Province of Nueva Vizcaya: *Provided further*, That as rapidly as progress in economic and political development shall render advantageous to the public interest the substitution of the cedula tax and real property tax for the road tax, or the property tax, or both, respectively, in the Mountain Province and the Province of Nueva Vizcaya, or in any, or all minor political subdivisions thereof, the Secretary of the Interior, in his discretion, upon previous recommendation by the corresponding provincial board, shall by executive order substitute for the road tax, or property tax, or both, the cedula tax, or the real property tax, or both, as the case may be, in accordance with the Internal Revenue Law and the Real Property Tax Law, respectively, in force in the provinces organized under title eleven of the Administrative Code of nineteen hundred and seventeen. Until such action shall have been taken by the Secretary of the Interior, the road tax and the property tax, as provisional sources of revenue, shall continue in force in the Mountain Province and the Province of Nueva Vizcaya, and in the minor political subdivisions thereof, as prescribed in chapters fifty-six and fifty-eight of the Administrative Code of nineteen hundred and seventeen."

SEC. 2. This Act shall take effect retroactively as of January first, nineteen hundred and twenty.

Approved, March 23, 1920.
