

[Act No. 1943, May 20, 1909]

AN ACT PROVIDING FOR THE RELIEF OF PERSONS WHO HAVE PAID OR ARE LIABLE TO PAY THE LAND TAX FOR NINETEEN HUNDRED AND SIX OR SUBSEQUENT YEARS UPON AN EXCESSIVE OR ERRONEOUS ASSESSMENT.

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

SECTION 1. In all cases in which the assessment and valuation of real property for the year nineteen hundred and six, or any year thereafter, or for any year after the enactment of this Act, for the purposes of the imposition and collection of land taxes thereon, may be reduced more than twenty-five per centum in conformity with and under the authority of the provisions contained in section sixty-one of Act Numbered Eighty-two, as amended by Act Numbered Seventeen hundred and ninety-one, but only in case such reduction shall be so made because of such assessment and valuation being found erroneous or unjust and not due to damage or deterioration subsequent thereto, the owner who shall have paid such taxes more erroneously or unjustly valued and assessed real property shall be entitled to a credit, and the proper provincial treasurer is hereby required to deliver to such person a certificate of credit of a sum equal in amount to the difference between the taxes and penalties, if any, so paid and the taxes payable on such revised assessment and valuation.

SEC. 2. The certificate of such credited sum, as well as the sum named therein, shall not be transferable, and such credited sum may be applied only for and for the payment of land taxes due or to become due on real property belonging to the holder of such certificate situated in the municipality in which is situated the real property for and on account of the erroneous or unjust valuation and assessment of which such certificate was issued, and for no other payment or payments whatsoever, and each such certificate shall state on its face limitations and conditions named in this section.

SEC. 3. In the event that no taxes shall have been paid upon assessment or valuation of any real property so reduced as provided in section one hereof, the taxpayer concerned shall be allowed sixty days from and after the date of the notice of such reduction, which notice shall be served as provided in section four hereof, in which to pay such taxes without penalty. In case of failure to so pay such taxes, then and in that case all the penalties by law provided shall attach as of the date upon which the taxes became due and payable on the assessment appealed from and so reduced.

SEC. 4. As soon as may be after receipt by the provincial treasurer of proper notice of each such reduction of assessment and valuation as named in section one hereof, such treasurer is enjoined and directed to notify each taxpayer whose assessment and valuation shall have been so reduced by depositing in the post-office, postage prepaid, and addressed to such taxpayer at his place of residence or, if that be unknown, to the municipality and barrio where the real property so reduced in assessment and valuation is situated, a notice stating (that such property has been so reduced in assessment and valuation, that if such owner has theretofore paid the taxes on the assessment and valuation appealed from, he is entitled to a credit,