

[Act No. 1474, April 16, 1906]

AN ACT PROVIDING THAT THE CENTRAL EQUALIZING BOARD AUTHORIZED BY ACT NUMBERED FOURTEEN HUNDRED AND FIFTY-FIVE, AS AMENDED BY ACT NUMBERED FOURTEEN HUNDRED AND SEVENTY-TWO, SHALL HAVE JURISDICTION TO REVISE THE ASSESSMENTS OF REAL ESTATE FOR THE PURPOSE OF TAXATION IN THE CITY OF MANILA FOR THE YEAR NINETEEN HUNDRED AND SIX.

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

SECTION 1. The central equalizing board authorized by section four of Act Numbered Fourteen hundred and fifty-five, entitled "An Act suspending the collection of the land tax throughout the Philippine Islands, outside the city of Manila, during the calendar year nineteen hundred and six, appropriating funds from the Insular Treasury for reimbursement to the provinces and municipalities of the sums which they will lose by reason of the suspension of the land tax, and providing a method of equalization and revaluation of land assessments and of obtaining information as to the rental values of lands and improvements thereon," as amended by Act Numbered Fourteen hundred and seventy-two, is hereby given authority, in addition to the power given to it by sections four and five of said Act Numbered Fourteen hundred and fifty-five, as amended, and it is also hereby made its duty to revise the valuations and assessments of real estate in the city of Manila to the extent hereinafter set forth.

In cases of alleged inequity and injustice on the part of the board of tax appeals of the city of Manila in any particular case, or cases, the central equalizing board may, in its discretion, revise and correct any errors that may be shown to have existed by reason of the action of the board of tax appeals of the city, due notice and opportunity to be heard being given to the parties interested and the municipal board of the city of Manila before any action shall be taken. The central equalizing board shall have power to raise or lower any particular assessment or valuation as determined of by the board of tax appeals, if justice shall require such action. It shall have power to summon witnesses and enforce their attendance in performing its duties with relation to the city of Manila in the same manner which it is authorized to employ' in its other work of revision in the municipalities and provinces of the Archipelago.

It may include in its report required by section four of Act Numbered Fourteen hundred and fifty-five as amended any special information in relation to real estate taxation in the city of Manila, and may make any such recommendations in that behalf, as to it may seem expedient. It shall complete and file its report in , relation to the city of Manila with the Governor-General not later than November fifteenth, nineteen hundred and six, and shall furnish a copy of its report, so far as the same relates to the city of Manila, to the municipal board of the city of Manila.

SEC. 2. All assessments and valuations in the city of Manila as finally established by the central equalizing board shall constitute the lawful assessment of real estate and the improvements thereon until another general assessment in the city of Manila