

## [ Act No. 1119, April 26, 1904 ]

### **AN ACT TO PROVIDE FOR A NEW ASSESSMENT OF REAL ESTATE IN THE PROVINCE OF LA UNION AND FOR THE REVISION OF SUCH ASSESSMENT.**

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

SECTION 1. A new assessment or valuation of all real estate in the Province of La Union shall be made as hereinafter provided. Such new assessment, as revised, in accordance with the provisions of sections three to five, inclusive, of the present Act shall be the basis for the collection of real-estate taxes in the Province of La Union for the year nineteen hundred and four and for succeeding years until further provision is made by law.

SEC. 2. The new assessment provided for in the preceding section shall be made in accordance with the provisions of sections forty-nine to fifty-seven, inclusive, as amended, of Act Numbered Eighty-two: *Provided*, That the board of assessors shall organize upon the passage of this Act. or as soon thereafter as possible; and that the board of assessors shall complete their listing and valuation of real property situated within the municipality on or before August first, nineteen hundred and four: and that all complaints against valuations fixed by municipal boards of assessors shall lie filed directly with the new board of tax revision hereinafter created.

SEC. 3. There is hereby created for the Province of La Union a new board of tax revision, which shall consist of the three members of the provincial board of the said province.

SEC. 4. The powers and duties of the new board of tax revision in the Province of La Union shall be those prescribed for the provincial board of revision by Act Numbered Five hundred and eighty-two entitled "An Act to provide for the partial revision of the assessments upon real estate in the municipalities in the Philippine Islands outside the city of Manila," as amended by Act Numbered Six hundred and ninety-three: *Provided, however*, That the dates specified in the said Act, as amended, shall be as provided in section five of the present Act.

SEC. 5. The new board of tax revision shall be organized on August first, nineteen hundred and four; the time fixed for receiving and hearing complaints shall be not earlier than five days after the organization of the new board of tax revision and not later than September fifteenth, nineteen hundred and four; the certification by the new board of tax revision of a list of the changes made in the assessments fixed by the board of assessors, together with a list of the total assessments of the taxable lands and improvements in each municipality provided for in section eight of Act Numbered five hundred and eighty-two, shall be made not later than October fifteenth, nineteen hundred and four, on which date the new board of tax revision shall cease to exercise any powers under this Act; and the payment of the land taxes in the Province of La Union for the year nineteen hundred and four shall be made prior to the first day of November, nineteen hundred and four, the provisions of section seventy-four, as amended, of the Municipal Code to the contrary notwithstanding. In all other dates and periods of time specified in Act Numbered