

[Act No. 1106, April 05, 1904]

**AN ACT TO PROVIDE FOR A SECOND REVISION OF THE
ASSESSMENTS UPON REAL ESTATE IN THE PROVINCE OF
CAVITE.**

Whereas it appears that certain classes of: lands, buildings, and improvements in the Province of Cavite have not been assessed in accordance with their true value; and

Whereas it further appears that the provisions of section five of Act Numbered Five hundred and eighty-two were not fully complied with by the board of revision for Cavite, appointed under said Act Numbered Five hundred and eighty-two, thus depriving the residents of certain municipalities of the Province of Cavite of the rights provided by said section: Now, therefore,

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

SECTION 1. There is hereby created for the Province of Cavite a new board of tax revision, which shall consist of the three members of the provincial board of the said province.

SEC. 2. The powers and duties of the new board of tax revision in the Province of Cavite 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 three of the present Act.

SEC. 3. The new board of tax revision shall be organized upon the passage of this Act, or as soon thereafter as possible; 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 the thirtieth day of June, nineteen hundred and four; the certification by the new board of tax revision of a list of the changes made in the previous assessments, 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 the fifteenth day of July, 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 Cavite for the year nineteen hundred and four shall be made prior to the first day of October, nineteen hundred and four, the provisions of section seventy-four, as amended, of the Municipal Code to the contrary notwithstanding. To all other dates and periods of time specified in Act Numbered Five hundred and eighty-two, as amended by Act Numbered Six hundred and ninety-three, the words "nineteen hundred and four" shall be substituted for the words "nineteen hundred and three," for the purposes of the present Act.

SEC. 4. In all cases in which land in the Province of Cavite assessed for the year nineteen hundred and two or the year nineteen hundred and three was assessed at more than fifty per centum above the valuation made by the new board of tax