

[**Act No. 1100, April 04, 1904**]

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

Whereas the land-tax assessment lists in the Province of Surigao are not in proper form, in that they are not arranged by barrios, or in alphabetical order, and in some instances contain no description of the property assessed, such lists being thereby rendered of little or no value for reference or statistical purposes; and

Whereas great many parcels of land have been omitted altogether from the tax-assessment lists of said province, and it is believed that in many other instances parcels of land have not been assessed at their true values; and

Whereas the valuations placed on lands and improvements at the time of the original assessment were expressed in local currency and have not since been reduced to money of the United States, as provided in section six of Act Numbered Five hundred and eighty-two, as amended; and

Whereas the above-mentioned errors, omissions, and inequalities were not remedied by the board of tax revision appointed under the provisions of Act Numbered Five hundred and eighty-two, no complaints having been presented to it, either by landowners or government officials: 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 Surigao, a new board of tax revision, which shall consist of the three members of the provincial board and two other taxpayers, residents of the province, to be appointed by the Civil Governor, by and with the consent of the Philippine Commission.

SEC. 2.. The powers and duties of the new board of tax revision-in the Province of Surigao 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 assessment 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 date specified in the said Act, as amended, and the compensation and traveling expenses of the two members of the new board to be appointed by the Civil Governor, by and with the consent of the Philippine Commission, shall be as provided in sections three and four of the present Act.

SEC. 3. The new board of tax revision shall be organized on the fifteenth day of April, nineteen hundred and four, 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, and not later than the twentieth of July, nineteen hundred and four; the certification by the new board 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 fifth