

# [ Act No. 581, January 08, 1903 ]

## **AN ACT TO PROVIDE FOR THE REVISION OF THE ASSESSMENT UPON REAL ESTATE IN THE CITY OF MANILA.**

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

SECTION 1. Whereas it is claimed that the assessment of real estate and improvements in the city of Manila, has in many cases been unjust and not according to the true value in money of the property assessed; and

Whereas it is claimed that in view of the novelty of the procedure, the inexperience of the officials, and the ignorance of the property holders as to the method to be pursued in remedying the injustice done by the assessment, proper appeals have not been taken and satisfactory review of the original assessment has not been had.

There is hereby created a temporary Board of Tax Revision, which shall perform the duties and exercise the powers hereinafter described and conferred. The Board shall consist of seven members, all of whom shall be either citizens of the United States or citizens of the Philippine islands and residents of the city of Manila. A majority of the Board shall constitute a quorum, and the action of the Board shall be in accordance with the vote of a majority of a quorum. The members shall be appointed by the Civil Governor, by and with the advice and consent of the Commission. Members of the Advisory Board and other municipal officials shall be eligible for appointment as members of the Board of Tax Revision. The chairman of the Board shall be designated in the appointment. The members shall hold daily sessions from the fifteenth day of January, nineteen hundred and three, until their work is completed, but not later than the fifteenth day of May, nineteen hundred and three, Sundays and holidays excepted, and shall each receive as his compensation the sum of ten dollars, in money of the United States, for each day's actual attendance upon the Board, together with an allowance of two dollars per day, in money of the United States, in lieu of all transportation expenses. The chairman of the Board shall certify to the attendance of each member. The per diem allowance of ten dollars shall not be allowed to any member of the Board of Tax Revision who is in receipt of an annual salary from the municipal or Insular Governments.

SEC. 2. The Board of Tax Revision shall examine the assessments and value of all real estate and improvements thereon, now made and on file in the office of the City Assessor and Collector; it shall take up the consideration of the assessments by districts, and in the order in which the properties appear to be assessed upon the books of the City Assessor and Collector; it shall notify each taxpayer by sending through the mail to his usual address, if any, written notice of the day upon which consideration of the justice of the assessment already made of the value of his property and its revision shall take place, and also by advertisement by two insertions of the same in two daily newspapers of Manila printed in the English language, and two printed in the Spanish language,

SEC. 3. The Board of Tax Revision shall hear such evidence as it may deem wise as to the value of the property, including the rental income therefrom, and shall personally, so far as seems necessary, view the lands and improvements, the value

of which is under consideration.

SEC. 4. The Board shall classify the land to be taxed in the city into square meter and into hectare property. All land in the thickly inhabited portions of the city shall be valued according to the square meter, whether occupied or unoccupied. All land in the outskirts of the city or in the thinly inhabited and uninhabited portions thereof, which is now valuable only for agricultural purposes, shall be classified as hectare property and shall be assessed by the hectare or part thereof.

In determining the value of the property, the Board of Tax Revision shall give, full consideration to the amount of income which the land and improvements actually produce, and to the income which with reasonable improvements the land might produce; but in the end the property shall be taxed at its true value in money, to wit, the value at which it would be sold in market if there is a market, and if there is not a market value then at a reasonable value thereof. The Board of Tax Revision shall not determine the value of the land, however, by the estimate of the probable income which might be realized from it after the further investment, of capital, when such further investment is out of proportion to the value of the land or involves a risk of loss which land owners can not be expected to assume. The Board of Tax Revision shall not give to any unoccupied land its speculative or fanciful value, but only its real value in money at the time of the revision. All assessments shall be made in money of the United States.

SEC. 5. The Board of Tax Revision shall have power to increase or diminish the assessed value of all lands and improvements in the city of Manila, and shall have power to assess new improvements not before assessed and not appearing on the assessment list of the City Assessor and Collector.

SEC. 6. The Board of Tax Revision shall not be required to assess the value of lands exempted by law from taxation, nor shall the Board have power to review the question whether proper exemptions have been made by the existing taxing authorities of the city.

SEC. 7. When the revision of the assessed value of all the lands and improvements in the city of Manila shall have been completed by the Board, on or before the fifteenth day of May, nineteen hundred and three, the Board shall certify over their signatures a list of the changes made by them in the previous assessments, together with a list of the total assessments of the taxable land and improvements in the city of Manila to the City Assessor and Collector, who shall file the same in his office and shall substitute this as the legal list of assessments for the one now existing, and upon this list he shall thereafter make his collection of taxes for the year nineteen hundred and three: *Provided*, That for the year nineteen hundred and three taxes shall not be delinquent if paid on or before August fifteenth, instead of being delinquent on July first as now provided in section forty-seven of the Manila Charter, Act Numbered One hundred and eighty-three.

SEC. 8. In cases where the assessment under the existing law shall be reduced by the Board of Tax Revision and it shall appear that the taxpayers appealed under the law to the Board of Tax Appeals for a revision of the assessment, then and in that case the City Assessor and Collector is hereby empowered and required to make requisition as in other cases for a refund of the excess of taxes paid under the old assessment over those which would have been paid had the new assessment been