

[Act No. 881, September 10, 1903]

AN ACT PROVIDING FOR THE RELIEF OF PERSONS WHO HAVE PAID OR ARE LIABLE TO PAY THE LAND TAX FOR THE YEAR NINETEEN HUNDRED AND TWO UPON AN EXCESSIVE ASSESSMENT.

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

SECTION 1. In all cases in which land assessed for the year nineteen hundred and two was assessed at more than fifty per centum above the assessment of the succeeding year, as revised by the board of tax revision, the provincial board of every organized province is hereby authorized and required to reduce the assessment for the year nineteen hundred and two to the amount fixed by the board of tax revision for the same land for the year nineteen hundred and three, and the provincial treasurer shall comply with the order of the provincial board by making the reduction upon the records of the municipality and province.

SEC. 2. In all cases in which the money has been paid upon the excessive assessment as described in section one, it shall be the duty of the provincial board to allow a credit of the amount of such excess payment, to be applied upon taxes due for the year nineteen hundred and three or some subsequent year.

SEC. 3. In case the tax has not been paid on the excessive assessment, then the taxpayer or the person from whom the tax is due shall be allowed to pay the tax on the reduced assessment without penalty at any time within three months after the passage of this Act; and all proceedings for the sale of land because of a delinquency of payment on the excessive assessment as defined in section one shall be discontinued and held for naught, and the title to the land shall remain in the delinquent taxpayer, subject only to the lien for taxes on the assessment as reduced in accordance with section one hereof: *Provided*, That if the amount of taxes due on the reduced assessment is not paid within the said three months, the same procedure shall be followed in their collection as in other cases of delinquent taxes.

SEC. 4. In cases of excessive taxation described in section one hereof in which the land shall have been sold to a third person for failure to pay taxes, the delinquent taxpayer, upon redeeming his land by paying to the purchaser the amount required by law to be paid, shall be entitled to a credit, for use in payment of future taxes, for the amount expended by him over and above the tax without penalty at the reduced assessment. In case the land shall have been purchased by the Government, the proceedings shall be by the provincial board declared null and void, and the title shall revert to the delinquent taxpayer on payment of the amount due on the assessment, as reduced in accordance with the terms of section one of this Act, within three months from the passage of this Act.

SEC. 5. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 6. This Act shall take effect on its passage.