

[Act No. 1014, November 27, 1903]

AN ACT FOR THE RELIEF OF THE LAND TAXPAYERS IN THE MUNICIPALITIES OF CANDON AND SANTA CATALINA IN THE PROVINCE OF ILOCOS SUR.

Whereas the valuation of the real estate listed for taxation in the municipalities of Candon and Santa Catalina, Province of Ilocos Sur was erroneously stated for the year nineteen hundred and two in Mexican currency and was collected as though such valuation had been expressed in United States currency at the same figures;

Whereas the amount of such tax collected in nineteen hundred and two was consequently double the amount that would have been collected if the valuations had been properly made in United States currency; and

Whereas it further appears that the provisions of Act Numbered Eight hundred and eighty-one do not directly apply to the two municipalities named: Now, therefore,

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

SECTION 1. The provincial board of the Province of Ilocos Sur is hereby authorized and directed to reduce the land valuations stated in Mexican currency in the aforesaid municipalities of Candon and Santa Catalina for the year nineteen hundred and two, by stating such valuations in United States currency at the rate of two dollars of Mexican currency to one dollar of United States currency, and the provincial treasurer shall comply with the order of the provincial board by making a reduction upon the records of the province and the municipalities named, and shall treat all taxes paid in excess of the amounts that would have been paid under this revised assessment as overpayment subject in refund, as provided in section two of Act Numbered Eight hundred and eighty-one.

SEC. 2. The provisions of sections three and four of Act Numbered Eight hundred and eighty-one, with regard to payment of delinquent taxes for nineteen hundred and two and redemption of land sold or forfeited for nonpayment of taxes, shall apply to the changes in valuation made as described in section one of this Act, except that the time limit allowed for nonpayment of delinquent taxes and redemption of land sold or forfeited shall be extended to two months after the date of the passage of this Act.

SEC. 3. 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. 4. This Act shall take effect on its passage.

Enacted, November 27, 1903.
