

[Act No. 975, November 03, 1903]

AN ACT PROVIDING FOR THE RELIEF OF PERSONS WHO HAVE PAID, IN THE CITY OF MANILA, TAXES UPON LAND FOR THE YEARS NINETEEN HUNDRED AND ONE AND 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 taxation in the city of Manila for the years nineteen hundred and one and 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 appointed under Act Numbered Five hundred and eighty-one, entitled "An Act to provide for the revision of the assessment upon real estate in the city of Manila," the Municipal Board of the city of Manila is hereby authorized and required to reduce the assessment for the years nineteen hundred and one and 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 city tax assessor and collector shall comply with the order of the Municipal Board by making the reduction upon the records of the city of Manila.

SEC. 2. In all cases in which the money has been paid upon the excessive assessment as described in section one, either for one or two years, the city tax assessor and collector shall allow the amount of such excess payment to be applied upon the taxes due for 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 person from whom tax is due shall be allowed to pay the tax on the reduced assessment without penalty at any time within two 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 two 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, 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 Municipal 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 two 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.