MILITARY GOVERNMENT OF SANTO DOMINGO.

Executive Order No. 757.

FURTHER AMENDING THE BUDGET LAW FOR 1922.

By virtue of the powers vested in the Military Government of Santo Domingo, the following Executive Order is hereby promulgated:

ARTICLE 1. Items 687 and 693, corresponding to the Commune of Santiago, in Article 1200, Chapter XII of the Budget Law for 1922 (E. O. 694), are hereby renumbered 687 and 687 bis, 693 and 693 bis, and changed to read as follows:

"Director Esc. Rud. Rural No. 29, un mes a $40.00 y 11 meses a $20.00.	$ 260.00
"Director Esc. Rud. Rural No. 50, 11 meses a $20.00.	220.00
"Director Esc. Rud. Rural No. 35, un mes a $40.00 y 11 meses a $20.00.	260.00
"Director Esc. Rud. Rural No. 51, 11 meses a $20.00.	220.00".

The total for Chapter XII remains unchanged.

ARTICLE 2. All laws or parts of laws in conflict herewith are hereby repealed.

S. S. ROBISON,

Rear Admiral, United States Navy,
Military Governor of Santo Domingo.

Santo Domingo, R. D.,
June 13, 1922.

MILITARY GOVERNMENT OF SANTO DOMINGO.

Executive Order No. 758.

SCHOOL TAX LAW, AMENDING THE PROPERTY TAX LAW.

WHEREAS, on April 10, 1919, Executive Order No. 282,

known as the "Property Tax Law", established a tax on real property within the Dominican Republic;

WHEREAS, the chief purpose of the Property Tax Law was the establishement of a just and equitable method for the collection of taxes, and thereby to supplant various burdensome taxes theretofore levied by the Ayuntamientos of the Dominican Republic;

WHEREAS, objections have been raised by proprietors of urban and rural estates to the taxation system thus established, and it is desired, insofar as may be possible, to remove the grounds for such objections;

WHEREAS, the system of public instruction has suffered as a result of the [illegible] progressive reductions in the [illegible] reductions in the school budgets existing serious detriment to the operation of the schools;

WHEREAS, it is advisable to create sure resources devoted exclusively to the support of public instruction, in order to protect the schools [illegible] the [illegible] to which are subject those public services which depend exclusively for their support upon [illegible] appropriations from funds resulting from the general revenues of the Government;

WHEREAS, it is advisable to maintain the [illegible] prosperity of the [illegible] Municipal Councils which will permit the Dominican people to adjust the amount of taxation to the necessities of the [illegible] which will allow each Council of the Dominican Republic to [illegible] such quotas and in such manner as will correspond to the relative wealth of such Councils, so that to the end [illegible] hardships effect the payment of said taxes; and

WHEREAS, with the assignment of the property tax exclusively to the maintenance of the service of public instruction, it becomes necessary to replace with other funds such portion of the said tax as was being distributed for other than school purposes among the Ayuntamientos of the Dominican Republic,

NOW, THEREFORE, By virtue of the powers vested in the Military Government of Santo Domingo, the following Executive Order is hereby promulgated:

ARTICLE 1. Executive Order No. 282, heretofore known as the "PROPERTY TAX LAW", shall hereafter be known as the "SCHOOL TAX LAW".

ARTICLE 2. There shall be established in the National Treasury a special separate fund to be designated as "The National School Fund". The National School Fund shall be a continuing fund and unexpended or unappropriated balances shall be carried forward to the credit of said fund for apportionment by the National Board of Education in any subsequent year.

ARTICLE 3. Paragraph D of Article 3 of Executive Order No. 282 is hereby amended by striking out the words "provided that if the land upon which any such building is located exceeds forty (40) tareas all of such land in excess of forty (40) tareas shall be subject to tax;".

ARTICLE 4. Paragraph B of Article 4 thereof is hereby revoked and the following substituted in its place:

"B. From and after June 1, 1922, all sums collected from taxes thereafter accruing by virtue of this Law, shall be applied exclusively to the maintenance of the service of public instruction. From the tax collections made under the provisions of the said Law and put into the Treasury of the Dominican Republic there shall be segregated and deposited by the Treasurer of the Dominican Republic into the National School Fund on the first day of each quarter in approximately equal installments the taxes collected for the year 1922-1923 and subsequent years excepting fines, penalties or surcharges for any year, delinquent taxes of years prior to the year 1922-1923. The school tax collections, except the school taxes paid upon taxable properties of institutions, companies and corporations, incorporated or doing business in the Dominican Republic and having, possessing, or administering taxable property in more than one commune, shall be apportioned by the Department of Public Instruction for the support of the schools in the various communes of the Republic; providing that no greater portion of this total amount shall be devoted to a commune for the support of public schools than the amount of school tax collected and paid into the National Treasury by that commune.

"The school tax paid by institutions, companies and corporations above referred to herein shall be applied first to the General Administration of the Department of Republic Instruction, the University, and the maintenance of secondary schools, and secondly, the balance remaining shall be used for General School Purposes as directed by the National Board of Education.

"The National Government, in view of establishing under the provisions of this Law, a **'National School Fund'**, obligates

itself to appropriate from General Funds of the Govenment by separate legislation and pay to the several municipalities an amount equal to eighty-five per cent (85%) of the sum heretofore allotted in accordance with the provisions of this Law as amended; Provided, however, that the allotment paid to any municipality shall not exceed eighty-five per cent (85%) of the amount of the School Tax collected and paid into the National Treasury under the provisions of this Law, exclusive of fines, penalities and surcharges of any year, and exclusive of taxes delinquent prior to June 1, 1922. The sums received by the Municipalities under the provisions of this paragraph shall not be subject to any compulsory charges for purposes of Public Instruction; Provided, however, that in calculating the amount to be devoted by the Communes to purposes of sanitation and beneficence, as now required by Law, the total amount of the School Tax collections shall be regarded as a part of the Municipal income subject to charge for the aforesaid purposes.

"The disbursements made by the National Treasurer from the National School Fund shall in accordance with the School budget apportionment made for the support of the schools, as prepared by the National Board of Education."

ARTICLE 5. The time limit provided in Article 7 of Executive Order No. 282, for filing declarations, is hereby extended to June 30, 1922.

ARTICLE 6. The following shall be added at the end of Article 18:

"Par. B. The tax roll for each Commune for the tax year 1922-1923, compiled from the data contained in the property declarations as herein prescribed, amended by official reassessments, by the decisions of the Board of Review and Equalization and by the Property transfers reported to the Bureau of Property Tax in compliance with paragraphs Nos. 36 and 37, shall be taken as a basis for the collections of taxes corresponding to the tax year 1922-1923 and thereafter.

"Par. C. The omission in the tax roll referred to in the preceding paragraph of the name of any property owner, shall not relieve him from the payment of such taxes to which he may be liable. But, on the contrary it is the duty of each person owning taxable property to go the Municipal Treasurer to ascertain the amount of taxes which he owes, and if a proprietor fails to find his name in the corresponding list, he should notify the Municipal Treasurer in writing, giving a description of the property that does not figure in the roll, and if it is possible, the

number of the form in which it was declared. If the person whose name does not figure in the tax roll fails to inform the Municipal Treasurer of the fact within ninety days after such tax becomes due and payable, he shall be deemed guilty of violation of this Law, and upon conviction be fined not less than $10.00 nor more than $100.00, and such fine shall constitute the first lien on the property affected."

ARTICLE 7. Article 24 is hereby revoked, and the following substituted in lieu thereof:

"Article 24. The powers and duties of the Collector of Internal Revenues, or any Internal Revenue Officer, as prescribed by this Law as originally promulgated, are hereby vested in the corresponding Municipal Treasurer, except as otherwise specifically provided. Wherever the words 'Board of Review and Equalization', were used in this Law as originally enacted, they shall be construed as referring to the Inferior Board of Review and Equalization, or to the Superior Board of Review and Equalization, or to both, according to the context."

ARTICLE 8. Article 35, with the exception of the first sentence thereof, and with the exception of Par. A. thereof, is hereby revoked.

ARTICLE 9. Article 36 is hereby amended to read as follows:

"Article 36. Any person who legally acquires a property or title shall, within fifteen days subsequent to the date in which the acquisition is legalized, notify the **Ayuntamiento** of such acquisition. For this purpose he shall use the form which will be furnished to him upon request by the Municipal Treasurer.

"Par. A. Any person or persons who build, reconstruct or construct any permanent improvement as defined in this Law shall declare such property, referring to the number of the declaration for the land on which such improvement is made.

"Par. B. Declarations for property acquired by purchase or otherwise shall contain the date and consideration and a description of the property, its boundaries, area, location and the number of the declaration on which it was previously declared. The declaration shall also show the name and residence of the person effecting such transfer and of the person acquiring it.

"Par. C. The printing and issue of the tax receipts provided for by this Law shall be the exclusive right of the Dominican Government and, if any person shall make or cause to be made

any tax receipt without proper authorization of the Dominican Government or shall forge or counterfeit, or cause or procure to be made, forged or counterfeited, any tax receipt which shall have been provided, made or used in pursuance of this Law, or if any person shall alter, or cause or procure to be altered any such tax receipt, or who shall knowingly sell, give away, buy or accept, or expose or offer the same for sale or use, or knowingly use the same when so forged, counterfeited or altered, or who may unlawfully have in his possession any such forged, counterfeited or altered tax receipt, and every person knowingly aiding, abetting or otherwise assisting in committing any such act, as aforesaid, shall be guilty of a violation of this Law and shall, for each such offense so committed, be fined not less than five hundred dollars ($500) nor more than five thousand dollars ($5,000), or imprisoned not less than one year nor more than five years, or both such fine and imprisonment may be imposed in the discretion of the Court.

"Par. D. The printing, issue and design of all receipts and blank forms necessary for the observance with and the administration of this Law shall be controlled by the Treasury Department."

ARTICLE 10. Article 37 is hereby repealed, and the following is substituted in lieu thereof:

"Article 37. From the date such list of the tax roll corresponding to any year, the Municipal Treasurer shall prepare the corresponding receipts at any time from the tax payer pays the tax. There will be used for this purpose the receipts furnished by the National Treasurer, using and accounting account of them in their municipal books.

"The Municipal Treasurer shall keep his office open from 8 a. m. to 11 a. m. and from 2 p. m. to 4 p. m. during all working days of the month of June of each year, and the same hours during no less than three days of each week of the other months of the year, except, in every case, legal holidays and those days generally observed in the Republic as holidays.

"It will not be necessary to demand the payment of these taxes, but it shall be the duty of every taxable person to pay his taxes in full during the period and hours provided in this Law, to the Municipal Treasurer of the Commune in which the property is situated, except that those institutions, companies and corporations incorporated or established in the Dominican Republic, whose properties are situated in more than one Commune, shall pay their tax direct to the National Treasurer."

ARTICLE 11. Article 41 is hereby amended to read as follows:

"Article 41. Any mortgagee, tenant, lessee or person in possession of real property taxable under the provisions of this Law may pay the taxes, surcharges and costs attaching thereto at any time after such taxes become delinquent and before the sale thereof.

"The mortgagee making such payment, may add the amount thereof to the principal of his mortgage, and it shall bear the same rate of interest from date of such payment.

"The tenant, lessee or person in possession, making such payment may deduct the same from his rent, or may recover the amount so paid with legal interest, before relinquishing possession [illegible] in cases where such real property [illegible]."

ARTICLE 12. Article 44 is amended by Executive Order [illegible] by striking out the words [illegible] and substituting in lieu thereof "Municipal Treasurer", and by striking out the words in Paragraph 1 thereof "owner of such property" and substituting in lieu thereof "said delinquent taxpayer."

ARTICLE 13. Article 45 is hereby amended to read as follows:

"Article 45. After the expiration of thirty days after the date upon which such property is declared delinquent, the Municipal Treasurer is authorized to notify the delinquent property owner in writing that unless the taxes and surcharges due are paid within [illegible] days from the date of notification, the property will be attached by order of the Municipal Republic; no other notification shall be necessary. This notification will be signed by the Municipal Treasurer and shall contain the total of taxes and surcharges due to date of notification, the name of the owner and such description of the property as may be obtained from the records.

"Par. A. One copy of the notification of attachment will be delivered by an officer or employee of the Commune to the taxpayer himself if found at his home office, or fixed place or work, and in case he is not found at the places mentioned, said notification shall be delivered to an adult member of his family; but if neither is found the person making the delivery of notification shall call two witnesses, neighbors of the person to be notified and shall leave the notification with one of them for delivery. In case

it is impossible to find such witnesses the notification shall be affixed on the property or any part of it. The person delivering the notification shall certify on the original the date and manner of serving said notification. For this service a fee of $3.00 will be added to the costs of attachment."

ARTICLE 14. Article 48 is hereby amended to read as follows:

"Article 48. At the expiration of ten days after date of notification, the delinquent taxes due, surcharges and penalties, or any part thereof, being yet unpaid, the Municipal Treasurer shall certify this fact on a copy of the corresponding notification and shall deliver this copy to the **Conservador de Hipotecas** of the Province in which the property affected is situated, for the purpose of registering said attachments in the Register of attachments kept in accordance with Article 52. The **Conservadores** will continue to keep this Registry, and shall register therein all notifications of attachment sent them. After certifying on the copy sent him that such entry has been made together with the number of the page and book wherein entered, the Conservador will return said copy to the Municipal Treasurer.

"Par. A. The **Conservador de Hipotecas** will receive a fee of $2.00 for each notification registered in the Register of Attachments. This fee will be included in the costs of attachment and sale and will constitute a lien against the property attached. Payment of this fee will be made after all charges against the property have been satisfied either by payment of such charges or by sale of the property.

ARTICLE 15. Article 51 is hereby amended to read as follows:

"Article 51. At the expiration of ninety days after the date of notification of attachment the delinquent taxes, penalties and surcharges, or any part thereof, remaining unpaid, the Municipal Treasurer shall proceed with the sale of the property at public auction.

"Par. A. The Municipal Treasurer shall prepare, sing and cause to be delivered to the delinquent tax-payer, in the manner prescribed by Article 12 of this Law, not less than fifteen days before the date fixed for the sale, a notice informing him that the property will be sold at public auction unless the taxes due, penalties and surcharges are paid before the hour fixed for the sale. This notice will name the date and hour of the sale, the total of the taxes, penalties, surcharges and costs which have accumulated against the property, and a description of the prop-

erty as complete as the Municipal Treasurer can furnish from the records.

"Par. B. This notice may be delivered by any employee of the Commune or any other male adult designted by the Municipal Treasurer, and the latter is authorized to pay not more than $3.00 for such delivery. This payment will be a further charge against the property and will be included in the costs. The person so serving such notice shall certify on a copy thereof that such notice was served by him in the manner above prescribed, and such copy and certificate shall be attached to the original order of sale relating thereto. No other proof shall be necessary to show that such notice was duly served.

"Par. C. Before such attached property can be sold, such notice of sale shall have been published in a local newspaper if such exists in the Commune wherein such sale is to be held, for not less than two times each week for two consecutive weeks immediately preceding the date fixed for the sale to be held, or by posting a copy of such notice on the building occupied by the **Ayuntamiento** of such Commune, and on two other prominent buildings located with in such Commune, for not less than ten days immediately preceding the date fixed for such sale. A copy of the notice shall likewise be left with any adult member of the household of such owner or tenant, lessee or person in possession of the premises, or if none such is found thereon, such copy shall be posted in a conspicuous place thereon. Compliance with the provisions of this paragraph shall be deemed sufficient notice to the owner and to all mortgagees, tenants, lessees or persons having or claiming an interest in the property.

"Par. D. Such notice shall be prepared and published, as herein provided, by the Municipal Treasurer or he shall cause to be posted in the manner herein prescribed, and in such notice shall be fixed the date, and hour, upon which such sale will be held. A copy of such notice, or newspaper in which such notice was published, shall be certified by the Municipal Treasurer and attached to the original order of sale relating thereto. No other proof shall be necessary relating to the proper publishing or posting of such notice of sale, and such Municipal Treasurer shall be authorized to pay from the proceeds of such sale an amount not to exceed three dollars ($3.00) for the publication or posting thereof.

"Par. E. The sale of taxable property which has been duly attached because of the non-payment of taxes shall only be held in accordance with this Law, and shall be held at the Office of the Municipal Treasurer of the Commune in which such property

is located, and only between the hours of nine o'clock a. m. and four o'clock p. m.; and in the presence of the **Alcalde**, President of the City Council, or two other public officials of said Communes; and such officers shall be required to be present at such sales and to sign, together with the **Síndico** and Municipal Treasurer, the account of such sale. The **Síndico** shall conduct such sales without the services of an auctioneer.

"Par. F. Such attached property shall only be sold at public auction and no bid shall be asked thereon, or accepted therefor, which is not equal to, or greater than, the amount of the delinquent taxes thereon, and in addition, a sufficient amount to cover surcharges, costs and other penalties unpaid thereon, the expenses of service the notice of sale and for publishing or posting the notice of said sale. Such property shall only be sold to the highest bidder, who shall be required to pay an less than half the amount bid therefor in cash and the remainder within forty eight hours thereafter and in case such highest bidder fails to pay such remainder within that period the amount so paid by him shall be forfeited and the sale of such property shall be held which the same thirty days as if it had not been offered for sale in the first instance.

"Par. G. In case an offer and acceptance for such property, or the bids received for same are not equal to pay taxes, surcharges, costs and other penalties the sale shall be declared postponed and the Síndico shall proceed to hold the sale thereof on the next thirty days as if it had not been offered for sale previously.

"Par. H. In case no bid thereon is received at such second proceedings, or the bids received do not cover the taxes, surcharges, costs and other penalties unpaid on such property, the Collector of Internal Revenue without actually being present, shall be deemed to have offered or bid, in the name of the Dominican Republic, a sum equal to the accumulated taxes, penalties, surcharges and costs; and the certificate of sale shall be extended for and in the name of the Dominican Republic.

"Par. I. When the delinquent tax payer or other person pays the taxes, surcharges, costs and other penalties accumulated on a property attached for delinquent taxes or when said property may be sold in public auction and the account thus paid, the Síndico Municipal shall issue an Order of Cancellation of Attachment and shall deliver it to the person paying such account. Such person shall present the Order of Cancellation of Attachment to the **Conservador de Hipotecas** in order that he may cancel the registration of the Notification of Attachment and after having canceled the registration he shall note

the fact on said Order of Cancellation returning it to the person interested. If the interested person is one other than the Dominican Government he shall pay to the **Conservador de Hipotecas** a fee of $0.50 for such cancellation.

ARTICLE 16. Article 53 is hereby amended to read as follows:

"Article 53. If any official of the Municipal or General Government shall sell or assist in selling any real or personal property knowing it to be exempt from attachment, or knowing that the taxes for which it is sold have been paid, or shall knowingly and willfully sell or assist in selling any real or personal property for taxes to defraud the owner thereof, or shall in any manner restrain bidders, or shall knowingly or wilfully issue a false certificate of purchase of real or personal property sold, he shall be deemed guilty of a violation of this Law, and, upon conviction thereof, be fined in a sum not less than one thousand dollars ($1,000), or imprisoned for a term not exceeding one year, or both, in the discretion of the Court; and shall be liable to pay the injured party all damages sustained by him on account thereof, and all such sales shall be void.

"Par. A. If any Collector of Internal Revenues, Municipal Treasurer or Municipal official, except as specifically provided for in this Law, shall, directly or indirectly, purcharse any part of any real or personal property sold for the non-payment of taxes, he and his sureties shall be liable on his official bond for all damages sustained by the owner of such property. In addition thereto, the officer so offending shall be deemed guilty of a violation of this Law and shall upon conviction thereof, be fined in a sum not exceeding one thousand dollars ($1,000).

ARTICLE 17. Article 54 is hereby amended to read as follows:

"Article 54. No officer or employee of the Government of the Dominican Republic or of any Commune thereof, who is charged with any duty in connection with the collection of taxes, shall, directly or indirectly, for himself or for another, except as specifically provided for in this Law, purchase any part of any real or personal property sold for nonpayment of taxes. Any officer or employee who is guilty of any infraction of this Article shall, upon conviction be fined in a sum of not to exceed one thousand dollars ($1,000), and his official bond, in case he is a bonded officer, shall be liable for all damages sustained by the owner of such property by reason of such infraction."

ARTICLE 18. Article 55 is hereby amended to read as follows:

"Article 55. Immediately after the purchaser of a property sold for delinquent taxes, has paid to the Municipal Treasurer the full amount of the successful bid, the latter shall prepare, sign and deliver to the purchaser of such property a provisional certificate of purchaser, which shall contain the name and address, of said purchaser, the date of the sale such property the amount for which it was sold, a statement that said amount has been paid by the purchaser, the amount of taxes, surcharges and costs, and such description of the property as is required by Article 12 of this Law, and the folio and volume wherein the property sold shall have been recorded, in case it has been so recorded. If, upon the expiration of six months after the date of the sale, such property has not been redeemed as provided in Paragraph A. of this Article, the Municipal Treasurer shall, upon surrender of the provisional certificate of purchase, prepare, sign and deliver to said purchaser, his heirs or assigns, a final certificate of purchase, which shall contain all of the aforementioned facts, and further state that said period of six months has expired, and that the delinquent tax payer, or his duly authorized representative, has not exercised the right of redemption with respect to the said property, as provided in Paragraph A of this Article. A duplicate of such certificate of purchase shall be forwarded to the Treasury Department; provided that failure to transmit the duplicate shall not affect the validity of the original.

"Par. A. Any person whose property is sold under the provisions of this Law, or other person for him, may at any time within six months after the date of such sale, and not thereafter, redeem said property by paying to the Municipal Treasurer of the Commune in which such property is located, a sum of money the amount of which shall be calculated by the Municipal Treasurer as follows: Ten per cent (10%) shall be added to the amount representing the gross proceeds from the sale, after which interest shall be computed at one per cent (1%) a month on the total from date of sale to the then date, and then any balance remaining under Paragraph A of Article 10 shall be deducted. The net sum so calculated shall be paid by such person to the Municipal Treasurer who shall deliver to him an itemized receipt which shall bear the date when the payment was made, and shall forthwith remit the amount to the Treasurer of the Dominican Republic together with a certified copy of the receipt. Upon presentation of the original of this receipt to the Collector, the latter shall prepare, sign and deliver to the person redeeming the

property, a certificate stating that the said property has been redeemed, and is thereby reconveyed to the owner thereof, his heirs or assigns, free from the lien of such taxes, interest and surcharges and subject to all other liens and legal claims against it to the same extent and in the same manner as though said property had never been sold for taxes, said certificate being effective for the purposes named, when countersigned by the Treasury Departament.

"A duplicate certificate shall be transmitted to the Treasurer of the Dominican Republic, and shall constitute authority for him to reimburse the purchaser in the amount of the purshase price, in addition to the ten per cent (10%) and interest paid by the owner as hereinbefore provided.

"The provisional certificate issued to the purchaser shall be returned by him to the Municipal Treasurer for cancellation and delivery to the original owner."

"Par. B. The lawful holder of a final certificate of purchase, as defined in this Article, may, at any time within three months from the date thereof, apply to the **Síndico** of the Commune wherein the property therein described is located, to be put in immediate possession thereof in the manner herein provided. If the said holder of the certificate be other than the Dominican Republic, he shall accompany his application with a deposit of the sum of TEN DOLLARS ($10) as the personal fee of the **Síndico** to cover all costs in connection with the fulfillment of his duties as herein prescribed. The application shall be addressed to the **Síndico**, shall contain a description of the property sufficient to identify the same, and shall request that the tenant or occupant of the described premises shall be ejected and kept therefrom. The application shall be accompanied by the applicant's final certificate of purchase, which the Síndico shall examine and return to him forthwith. Upon the receipt of such application the Síndico shall immediately cause the tenants or occupants of the described premises to be ejected and kept therefrom by the Municipal Police, and to that end may employ such force as may be necessary.

"Par. C. No court shall entertain any suit assailing the validity of any sale under this Law, save on the basis or noncompliance with its provisions and unless and until the complainant shall have paid into Court an amount of money equal to the redemption sum defined in paragraph A of this Article. If the complainant fail in his suit the said amount shall be returned to him. If possession of the land is restored to him the said

amount shall be paid over to the Treasurer of the Dominican Republic for the purposes of Paragraph A of this Article.

ARTICLE 19. Article 63 is hereby revoked, and the following substituted in lieu thereof:

"Article 63. In each Commune of the Republic there is hereby established a **Junta Inferior de Revisión e Igualamiento** composed of a **Regidor** of the **Ayuntamiento**, who will be the ex-officio Presidente of said Board, the **Síndico Municipal** and an Inspector of Schools in whose district the Commune is wholly or partly included. The Regidor of the Commune shall be designated by the Ayuntamiento for this service.

"The Inspector of Schools and one other member of the Board shall constitute a quorum.

"The official assessment of all property under the law shall be the valuation which appears upon the records of the Bureau of Property Tax established by the provisions of Executive Order No. 282 and all owners of property liable to taxation must pay taxe in accordance with said valuation.

"Any tax payer who believes himself aggrieved by said valuation may, within thirty days after protest made at or before the time of payment in full of all taxes, surcharges, fines and penalties due on the property in question, protest against the payment thereof by appearing in person before or writing to the **Junta Inferior de Revisión e Igualamiento** of the Commune wherein the property is situated, and set forth his objections to the valuation, providing that he shall at the same time present to the said Junta the necessary official tax receipts to prove that he has made payment of all taxes, surcharged, and penalties thereon within said thirty days; provided, however, that those institutions, companies or corporations which under this Law pay taxes direct to the National Treasurer, which feel themselves aggrieved by the official valuation of their property, may within thirty days after having paid in full all taxes, surcharges, fines and penalties thereon, appeal direct to the Superior Board of Revision and Equalization; providing, however, that they shall at the same time present to the said Board the official tax receipts necessary to prove their right to appeal.

"The **Junta Inferior de Revisión e Igualamiento** upon receipt of an appeal against the official valuation of any taxable property situated in the corresponding Commune accompanied by the receipts that establish the payment of all taxes, surcharges, fines and penalties thereon, shall consider the case and render decision

approving the official valuation or reduce or increase it; providing, however, that no increase in valuation of the taxable property of any person or persons shall be made unless at least ten days' notice has been given that person or persons of the intention of the Board to make an increase of the valuation. Said notice will be mailed at the Post Office and be given a corresponding entry in the register or records of the **Junta** that such notice was mailed and no other proof will be necessary that the interested person or persons was duly notified of the intention of the **Junta.**

"After hearing the case and making its findings the **Junta** shall forward its decision, the original and two copies, with all documents and evidence on which such decision was based, through the office of the National Treasury for endorsement to the Superior Board of Revision and Equalization with such matters of record as are deemed relevant. If for any cause the **Junta Inferior** refuses to hear the protest of an aggrieved tax payer, who under this Law has the right to be heard or fails to forward its decision together with all documents and evidence on which such decision was based to the Superior Board as herein provided, the aggrieved tax payer may appeal direct to the Superior Board. The official valuation of the tax roll shall not be changed or modified until the decision of the Junta Inferior has been approved by the Superior Board and the Treasury Department has been supplied with a copy of the decision as authority for making such changes on the Tax Rolls."

ARTICLE 20. Article 64 is hereby amended to read as follows:

"SUPERIOR BOARD OF REVIEW AND EQUALIZATION.

"Article 64. For the purpose of reviewing and revising the following: First, the decisions of the Interior Board; second, all those cases of assessment and reassessment of institutions, corporations and companies incorporated or established in the Dominican Republic and which pay the school tax direct to the National Treasury, and third, those protests which for any reason the Inferior Board refused to hear, there shall be a Superior Board of Review and Equalization, composed of the Secretary of Finance, Secretary of Agriculture and Immigration and three other persons, citizens of the Dominican Republic, versed in matters pertaining to the value of property in the Dominican Republic. Said three persons shall be appointed by the Executive Power and shall hold office for one year, or until their successors are appointed and qualified, and shall receive such compensation

as may be fixed by the Executive Power, but not to exceed ten dollars ($10) for each day's attendance at the meetings of the Board, and actual cost of transportation, necessarily incurred. Each of the members of the Board shall take oath to fairly and impartially pass upon questions coming before them, according to Law. Any four merbers shall constitute a quorum. The Secretary of Finance shall be ex-officio chairman of said Board, and the seat of said Board shall be in the City of Santo Domingo."

ARTICLE 21. Article 65 is hereby amended to read as follows:

"Article 65. Every protest decided by said Board and every valuation changed by said Board shall be recorded in a book provided by the National Treasury for such purpose, together with the date upon which such decision was made, or such change was recorded, and the appellant or owner of the property whose valuation has been changed or whose rights have been affected by such decision shall be notified of the same in writing, and entry shall be made in said record of the action of the Board that the notices required by this Article to be given to tax-payers have been given or mailed, which entries shall be conclusive evidence of the giving or mailing of the notice required.

"Par. A. The Superior Board of Review and Equalization will furnish copies of all decisions affecting the valuation of any property to the National Treasury and also to the Inferior Board of the Commune in which the property is situated."

ARTICLE 22. Article 66 is hereby amended to read as follows:

"Article 66. The Superior Board of Review and Equalization shall hear the protest and determine anew any question arising before it which relates to the liability of the property to assessment, or to the amount thereof, and, upon recording such determination, the assessment books or schedules shall be corrected in accordance with its decision, and such correction shall be made by the Treasury Department and by the Municipal Treasurer of the commune in which the property is situated. Said Board shall have the power to abate, lessen or increase the valuations made in any schedule returned to it, whether any complaint has been made in relation thereto or not, and to decide all other complaints in respect to the assessment of taxes and to correct all errors as they may be brought to its attention; provided, however, that no increase shall be made in the valuation of property of any person unless such person shall have been given

at least ten days' notice of the intention to make such increase, in the manner provided for in this Law.

"Said notification will be mailed to the protestant and date of mailing will be duly entered in the records of the Board. This entry shall constitute full proof that the protestant has been duly notified of the decision of the Board.

"Par. A. Any modification made by the Board affecting the valuation of any property on which protest has not been made by the tax payer, will not change the valuation of the property in question for taxes of tax years prior to 1922-1923, but the new valuation will have effect for taxes becoming due from and after June 1, 1922."

ARTICLE 23. The following articles are hereby inserted:

"Article 69. If any employee, or official, Municipal Treasurer, or member of any Board of Review and Equalization, shall wilfully neglect to perform the duties of his office, or shall corruptly receive any fee, reward, emolument, advantage or thing of value whatsoever, intended to influence him or his conduct in the performance of his duties under this Law, he shall be deemed guilty of a violation of this Law and shall, upon conviction, be fined not less than two hundred dollars ($200) nor more than two thousand dollars ($2,000) for each such offense so committed, or be imprisoned for not less than three months nor more than one year, or both such fine and imprisonment may be imposed in the discretion of the Court.

"Article 70. Immediately upon enactment of this Law, the Treasury Department shall deliver to the Municipal Treasurer of each Commune all papers and information necessary for his compliance with this Law; and the Treasury Department shall deliver to each Municipal Treasurer all papers and information necessary for the execution of pending attachments, and sales of properties in their respective districts, upon which prior taxes, collectible under the terms of Executive Order No. 282 as amended, are unpaid; Provided, however, that the Treasury Department shall continue with the execution of all sales advertised to take place on or before June 15, 1922.

"Par. A. All orders of attachments, notifications of attachment, registry of attachment, orders of sale, and sales that have been executed by the Treasury Department under the provisions of this Law as amended shall remain in force, and after June 15, 1922, the Municipal Treasurer, having jurisdiction, shall institute

proceedings for the attachment and sale of all properties upon which prior taxes are unpaid, and, furthermore, shall continue and complete all attachments, sales, and evictions resulting from orders of attachment initialed by the Treasury Department.

"Par. B. Each Municipality shall pay to the National Treasury, in the form indicated by the National Treasurer, the total school tax collections of the Commune."

"Article 71. All circulars or other supplementary written instructions heretofore issued by the Treasury Department, that are not contrary to this Law, remain in force, and such circulars or instructions necessary to control the accounting and deposit of the funds collected under the provisions of this Law that may be issued subsequent to the promulgation of this Law, upon approval of the Secretary of Finance and Commerce, shall have the same effect and force as law."

ARTICLE 24. Nothing in this Law shall be considered or understood in the sense of modifying or affecting the collection of taxes now due and payable under the provisions of Executive Order No. 282, as amended, nor in the sense of excepting any contributor from paying such taxes together with fines, penalties and surcharges on same.

ARTICLE 25. All laws or parts of laws in conflict herewith are hereby repealed.

S. S. ROBISON,
Rear Admiral, United States Navy,
Military Governor of Santo Domingo.

Santo Domingo, R. D.,
June 13, 1922.