
amount of taxes due, together with all penalties and costs accrued by reason of delinquency, and require him to eject from the said property all tenants or occupants thereof. The municipal president upon receiving such certificate shall immediately cause all tenants or occupants to be ejected from the property in question and kept therefrom by the municipal police, and to that end may employ such force as may be necessary.

[82-79; 1791-19.]

ARTICLE V

Miscellaneous Provisions

SECTION 471. *Repayment of Excessive Collections.* — When it appears that an assessment of real property was erroneous and unjust when made and the same is reduced more than twenty-five per centum because of such error or injustice, and not by reason of damage incurred or deterioration suffered by such property subsequently to the date of original assessment, the taxpayer shall be entitled to the proper credit for taxes and penalties already actually paid by him in excess of the amount which he should have paid upon proper assessment, such credit to be applicable only to the payment of real-property taxes or penalties due or to become due from such taxpayer upon the same property or other real property belonging to him in the same municipality.

[1943-1, 2.]

Timely notice shall be given by the provincial treasurer to every taxpayer whose assessment is so reduced and he shall be furnished a nontransferable certificate showing the amount of credit to which he is entitled for payments already made and the conditions under which such credit may be applied as above provided.

[1943-4.]

If no taxes shall have been paid upon the original assessment, the taxpayer shall be allowed sixty days after notice of such reduction within which to pay the proper tax upon the reduced assessment, without penalty. But upon his failure to pay the same within said period all the penalties provided by law shall attach as of the date upon which the taxes became delinquent upon the original assessment.

[1943-3]

SECTION 472. *Remission of Tax by Provincial Board.* — In case of a general failure of crops or similar widespread disaster, the provincial board of any