spective municipalities or cities, or try crimes and demeanors committed within said drainage area, or wissaid spaces of one hundred meters. The court first take jurisdiction of such an offense shall thereafter retained exclusive jurisdiction thereof. The police force of the several municipalities and cities concerned shall have concurrent jurisdiction with the police force of the city for the maintenance of good order and the enforcement of ordinances throughout said zone, area and spaces. But any license that may be issued within said zone, area or spaces shall be granted by the proper authorities of the city or municipality concerned, and the fees arising therefrom shall accrue to the treasury of the said city or municipality concerned and not to the city.

ARTICLE II .- The Mayor and the Vice-Mayor

SEC. 7. The Mayor.—The Mayor shall be the chief executive of the city. He shall be elected at large by the qualified voters of the city. No person shall be eligible for the position of Mayor unless at the time of the election he is at least twenty-five years of age, a resident of the city for at least two years prior to his election, and a qualified voter therein. He shall hold office for four years, unless sooner removed, and shall receive a salary of nine thousand six hundred pesos per annum. The Municipal Board may appropriate such sum of money as may be necessary for the house allowance of the Mayor, not to exceed two hundred pesos monthly, or commute the same in addition to his salary.

SEC. 8. The Vice-Mayor.—There shall be elected a Vice-Mayor who shall be the presiding officer of the Municipal Board. The Vice-Mayor shall be elected in the same manner as the Mayor and shall at the time of his election possess the same qualifications as the Mayor. He shall receive a salary of six thousand pesos per annum.

The Vice-Mayor shall perform the duties and exercise the powers of the Mayor in the event of the latter's sickness, absence or other temporary incapacity to discharge the powers and duties of his office. In the event of a permanent vacancy in the office of the Mayor, the Vice-Mayor shall become Mayor for the completion of the unexpired term. If the Vice-Mayor is temporarily incapacitated for the performance of his official duties, or is serving as Acting Mayor, the member of the Municipal Board who received the highest number of votes in the last election shall serve as Acting Vice-Mayor; and in the event of such inability of the elected Mayor, the Vice-Mayor is, for any reason, temporarily incapacitated for the performance of the duties of the Mayor, or the office of the Vice-Mayor is vacant, the member of the Board who received the highest number of votes in the last election, shall serve as Acting Mayor and while so serving shall not perform any duty as a member of the Board. In such event, the remaining members of the Board shall elect from among themselves the presiding officer. Whenever the Vice-Mayor performs the duties and exercises the powers of the Mayor, he automatically ceases to be the presiding officer of the Municipal Board. Where a member of the Municipal Board exercises the functions of the

Vice-Mayor, said member ceases to take part in the deliberations of the Board except to preside. For service as Acting Mayor or Acting Vice-Mayor, the Vice-Mayor or member of the Board shall receive a total compensation equivalent to the salary of the Mayor or Vice-Mayor as the case may be, during the period of such service.

The Vice-Mayor shall perform such other duties as may be assigned to him by the Mayor or prescribed by law or

Sec. 9. General powers and duties of the Mayor .- The Mayor shall have immediate control over the executive and administrative functions of the different departments of the city, subject to the supervision of the President of the Philippines. He shall have the following general powers and duties:

(a) To comply with and enforce and give the necessary orders for the faithful enforcement and execution of the provisions of this Charter and other laws and ordinances

in effect within the jurisdiction of the city;
(b) To safeguard all the lands, buildings, records,
moneys, credits, and other properties and rights of the city, and, subject to the provisions of this Charter, have control over all its property:

(c) To see that all taxes and other revenues of the city are collected, and applied in accordance with appro-

priations to the payment of the municipal expenses;

(d) To cause to be instituted judicial proceedings to recover property and funds of the city wherever found, to cause to be defended all suits against the city, and otherwise to protect the interests of the city:

(e) To see that the executive officers and employees

of the city properly discharge their respective duties;
(f) To examine and inspect the books, records, and papers of all officers, agents, and employees of the city over whom he has executive supervision and control whenever occasion arises:

(g) To give such information and recommend such measures to the Board as he shall deem advantageous to

the city;

(h) To attend, if he wishes to do so, either in person or by a duly authorized representative, the sessions of the Board and participate in its discussions, but not to

(i) To represent the city in all its business matters and sign in its behalf all its bonds, contracts, and obligations made in accordance with laws and ordinances;

(i) To submit to the Municipal Board at least two months before the beginning of the ensuing fiscal year a

budget of receipts and expenditures of the city;
(k) To receive, hear, and decide as he may deem proper the petitions, complaints, and claims of the residents concerning all classes of municipal matters of an administra-

tive and executive character;

(1) To grant or refuse municipal licenses or permits of all classes and to revoke the same for violation of the conditions upon which they were granted, or if acts prohibited by law or municipal ordinance are being committed under the protection of such licenses or in the premises

in which the business for which the same has been granted is carried on, or for any other good reason of general interest:

(m) To exempt, with the concurrence of the superintendent of city schools, deserving poor pupils from the

payment of school fees or of any part thereof;

(n) To take such emergency measures as may be necessary to avoid fires and floods and to mitigate the effects

of storms and other public calamities;

(a) The provisions of any existing law to the contrary notwithstanding, to conduct administrative investigation of members of the city police department: Provided, That the power to conduct the investigation granted herein may be delegated to any ranking official of the city, or to a special committee or board, the members of which shall be designated by the Mayor;

(p) To request, if public interest and safety so require, the assistance of the Philippine Constabulary and other police agencies in maintaining peace and order in the city, and only in such cases of specific request made can the Philippine Constabulary or other police agencies intervene

in the preservation of peace and order; and
(q) To perform such other duties and exercise such other executive powers as may be prescribed by law or ordinance.

Sec. 10. Secretary to the Mayor .- The Mayor shall appoint one secretary who shall hold office at the pleasure of the Mayor and who shall receive a compensation of

six thousand pesos per annum.

The secretary shall have the rank of a department head and shall have charge and custody of all records and documents of the city and of any office or department thereof for which provision is not otherwise made, shall keep the corporate seal and affix the same with his signature to all ordinances and resolutions signed by the Mayor and to all other official documents and papers of the government of the city as may be required by law or ordinance; shall attest all executive orders, proclamations, ordinances, and resolutions signed by the Mayor; shall, upon request, furnish certified copies of all city records and documents in his charge which are not of a confidential nature and charge twenty centavos for each one Hundred words including the certificate, the fees to be paid directly to the city treasurer. He shall also perform such duties as are required by the heads of departments of the city government by Section eighteen hereof, and such other duties as the Mayor may require of him. position of the secretary shall be regarded as within the unclassified civil service but may be filled in the manner in which classified positions are filled, and if so filled, the appointee shall be entitled to all the benefits and privileges of classified employees, except that he holds office only during the term of the appointing Mayor and until a successor in the office of the secretary is appointed and qualified, unless sooner separated.

# ARTICLE III .- The Municipal Board

SEC. 11. Constitution and organization of the Municipal Board-Compensation of members thereof. - The Municipal

Board shall be the legislative body of the city and shall be composed of the Vice-Mayor, who shall be its presiding officer, and eight councilors who shall be elected at large by the qualified voters of the city during every election for provincial and municipal officials in accordance with the provisions of the Revised Election Code. The Vice-Mayor shall have no right to vote except in case of a tie.

In case of sickness, absence, suspension or other temporary disability of any member of the Board, or if necessary to maintain quorum, the President of the Philippines may appoint a temporary substitute, who shall possess all the rights and perform all the duties of a member of the Board until the return to duty of the regular incumbent.

The members of the Municipal Board shall receive a salary of four thousand eight hundred pesos each per

Sec. 12. Qualifications, election, suspension and removal of members.-The members of the Municipal Board shall, at the time of their election, be qualified electors of the city, residents thereof for at least two years immediately prior to their election and not less than twenty-three years of age. Such members may be suspended or removed from office under the same circumstances, in the same manner, and with the same effect, as elective provincial officers, and the provisions of law governing the suspension or removal of elective provincial officers are hereby made applicable in the suspension or removal of said members.

Elections for members of the Board shall be held on the date of the regular election for provincial and municipal offices, and elected members shall assume office on the first day of January next following their election, upon qualifying, and shall hold office for four years and until their successors shall have been duly elected and qualified. The eight candidates receiving the greatest number of votes shall be declared elected.

A vacancy in the Municipal Board shall be filled in accordance with the provisions of the Revised Election Code.

SEC. 13. Secretary of the Board .- The Board shall have a secretary, who shall be elected by it to serve during the term of office of the members. A vacancy in the office of secretary shall be filled temporarily or for the unexpired term in like manner.

The secretary shall be in charge of the records of the Municipal Board. He shall keep a full record of the proceedings of the Board, and file all documents relating thereto; shall record, in a book kept for that purpose, all ordinances, and all resolutions and motions directing the payment of money or creating liability enacted or adopted by the Board, with the dates of passage of the same and of the publication of ordinances; shall keep a seal, circular in form with the inscription "Municipal Board-City of Caloocan," in the center of which shall be placed the arms of the city, and affix the same, with his signature, to all ordinances and other official acts of the Board, and shall present the same for signature to the presiding officer; shall cause each ordinance passed to be published as herein provided; shall upon request, furnish certified copies of all records of public character in his charge under the scal of his office and charge twenty centavos for each one hundred words including the certificate, the fees to be paid directly to the city treasurer; and shall keep his office and all records therein which are not of a confidential nature open to public inspection during usual business hours. The compensation of the secretary shall be fixed by the Board at not exceeding four thousand eight hundred posos per annum.

Sec. 14. Method of transacting business by the Board. Veto-Authentication and publication of ordinances .- The Board shall hold two ordinary sessions for the transaction of business during each week on days which it shall fix by resolution, and such extraordinary sessions, as may be called by the Mayor or upon request of four members of the Board. It shall sit with open doors, unless otherwise ordered by the affirmative vote of a majority of all the members. It shall keep a record of all its proceedings and determine its rule of procedure not herein set forth. A majority of all the members of the Board shall constitute a quorum for the transaction of business, but a smaller number may adjourn from day to day and may compel the immediate attendance of any member who is absent without good cause by issuing to the police of the city an order for his arrest and production at the session under such penalties as shall have been previously prescribed by ordinance. The affirmative vote of a majority of all the members shall be necessary for the passage of any ordinance, or of any resolution or motion directing the payment of money or creating liability, but any other measure shall prevail upon the majority vote of the members present at any session duly called and held. The ayes and nays shall be taken and recorded upon the passage of all ordinances, upon all resolutions or motions directing the payment of money or creating liability, and at the request of any member, upon any other resolution or motion. Each approved ordinance, resolution or motion shall be sealed with the seal of the Municipal Board, signed by the presiding officer and the secretary of the Board and recorded in a book kept for the purpose, and shall, on the day following its passage, be posted by the secretary at the main entrance of the city hall, and in at least two other public places, and shall take effect and be in force on and after the tenth day following its passage unless otherwise stated in said ordinance, resolution or motion, or vetoed by the Mayor as hereinafter provided. A vetoed ordinance, if repassed, shall take effect ten days after the veto is overridden by the required votes unless otherwise stated in the ordinance, resolution or motion or again disapproved by the Mayor within said time.

Each ordinance enacted by the Board, and each resolution or motion directing the payment of money or creating liability, shall be forwarded to the Mayor for his approval. Within ten days after the receipt of the ordinance, resolution or motion, the Mayor shall return it with his approval or veto. If he does not return it within that time, it shall be deemed to be approved. If he returns it with his veto, his reasons therefor in writing shall accompany it. It may then again be enacted by a two-thirds vote of all

the members of the Board, and again forwarded to the Mayor for his approval, and if within ten days after its receipt he does not again return it with his veto, it shall be deemed to be approved. If within said time he again returns it with his veto, it shall be forwarded forthwith to the President of the Philippines for his approval or disapproval, which shall be final.

The Mayor shall have the power to veto any particular item or items of an appropriation ordinance, or of an ordinance, resolution or motion directing the payment of money or creating liability, but the veto shall not affect the item or items to which he does not object. The item or items objected to shall not take effect except in the manner heretofore provided in this section as to ordinances, resolutions or motions returned to the Board with his veto; but should an item or items in an appropriation ordinance be disapproved by the Mayor, the corresponding item or items in the appropriation ordinance of the previous year shall be deemed reenacted unless otherwise expressly directed in the veto.

SEC. 15. General powers and duties of the Board.—Except as otherwise provided by law, and subject to the conditions and limitations thereof, the Municipal Board shall have the following legislative powers:

(a) To provide for the levy and collection of taxes for general and special purposes in accordance with law including specifically the power to levy real property tax not to exceed two per centum ad valorem;

(b) To make all appropriations for the expenses of the government of the city;

(c) To fix the number and salaries of officials and employees of the city not otherwise provided for in this Act: Provided, That the rate thereof shall not exceed the maximum salary provided by subsisting salary laws and orders issued by the President;

(d) To authorize the free distribution of medicine to the employees and laborers of the city whose salary or wage does not exceed one hundred and twenty pesos per month or four pesos per day, and of evaporated or fresh native milk to indigent mothers residing in the city and of bread and light meals to indigent children ten years or less of age residing in the city, the distribution to be made under the direct supervision and control of the Mayor;

(c) To fix the tariff of fees and charges for all services rendered by the city or any of its departments, branches or officials:

(f) To provide for the erection and maintenance or the rental, in case of need, of the necessary buildings for the use of the city;

(g) To provide for the establishment and maintenance of public schools; and, except as otherwise provided by law, to fix, with the approval of the Director of Public Schools, reasonable matriculation and/or tuition fees for intermediate and secondary instruction therein and to acquire sites for school houses for primary and intermediate classes through purchases or conditional or absolute donation;

instructors, chiropodists, money changers, real estate, commercial and other brokers, and persons engaged in the transportation of passengers or freight by hire, and or transportation companies and their agencies, including common carriers and transportation contractors: Prowided, That persons exercising their profession or occupation only as salaried employees and not as independent practitioners shall be exempt from the municipal occupa-

tion tax herein prescribed;

(p) To tax, fix the license fee and regulate the business of hotels, restaurants, refreshment places, cafes, lodging houses, boarding houses, brewers, distillers, rectifiers, laundries, dyeing and cleaning establishments, beauty parlors, physical or beauty culture and fashion schools, clubs, livery garages, public warehouses, pawnshops, theaters, cinematographs, and the letting or sub-letting of lands and buildings, whether used for commercial, industrial or residential purposes; and further to fix the location of, and to tax, fix the license fee on, and regulate the business of, livery stables, boarding stables, embalmers, public billiard tables, public pool tables, bowling alleys, dance halls, public dancing halls, cabarets, night clubs, circuses and other similar parades, public vehicles, public ferries, race tracks, horse races, dog races, cockpits, dealers in second-hand materials or merchandise, junk dealers, theatrical performances, boxing contests, public exhibitions, blacksmith shops, foundries, steam boilers, lumber yards, shipyards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitroglycerin, petroleum or any of the products thereof and of all other highly combustible or explosive materials, and other establishments likely to endanger the public safety or give rise to conflagration or explosions, and, subject to the provisions of rules and regulations issued by the Department of Health in accordance with law, taneries, renderies, tallow chandleries, bone factories, and soap factories;

(q) To tax, regulate and fix the license fees on printers or bookbinders or both, tailor shops, milliners, manufacturers of jewelry, embroideries, sail, or awnings or both, rope, paper, leather goods including shoes, slippers, sandals, harnesses, and valises or bags, sporting goods, rubber goods, plastics and celluloid products, hardware including glasswares and tinwares, ceramics, and cement products, cooking utensils, electrical goods and construction materials, chemical products including drugs, perfumes, toilet articles, paints, dyes and inks, textiles, shell lamps or lamp shades or both, statuettes or tombstones or both, sacks, furniture of all kinds, including rattan goods, wire, brass beds or both, clothing, hats, eyeglasses or optical goods or

both, fertilizers, and buttons.

Manufacturers above-mentioned shall not be subject to the payment of any municipal tax or license fee as retail

dealers of their own products;

(r) To tax and fix the license fee on dealers in general merchandise, including importers and indentors, except those dealers who may be expressly subject to the payment of some other municipal tax under the provisions of this section:

Dealers in general merchandise shall be classified as (a) wholesale dealers and (b) retail dealers. For purposes of the tax on retail dealers, general merchandise shall be classified into four main classes, namely: (1) luxury articles, (2) semi-luxury articles, (3) essential commodities and (4) miscellancous articles. A separate license shall be prescribed for each class but where commodities of different classes are sold in the same establishment, it shall not be compulsory for the owner to secure more than one license if he pays the higher or highest rate of tax prescribed by ordinance. Wholesale dealers shall pay the license tax as such, as may be provided by ordinance,
For purposes of this section, the term "general mer-

chandise" shall include poultry and livestock, agricultural products, fish and other allied products;

(s) To tax, fix the license fee on and regulate the sale. trading in or disposal of intoxicating liquor, whether imported or locally manufactured, acoholic or malt beverages, wines, and mixed or fermented liquors, including tuba, basi, and tapuy offered for retail sale;

(t) To impose a tax on all products or commodities manufactured or produced in the city and removed there-

(u) To impose a sales tax of not exceeding one per centum of the gross value in money of all articles sold, bartered, exchanged or transferred within the city;

(v) To regulate the method of using steam engines and boilers, and all other motive powers other than marine, or belonging to the Government of the Philippines; to provide for the inspection thereof, and fix a reasonable fee for such inspection and to regulate and fix the fees for the licenses of the engineers engaged in operating the same;

(w) To provide for the prohibition and suppression of riots, affrays, disturbances, and disorderly assemblies; houses of ill-fame and other disorderly houses; gaming houses; gambling and all fraudulent devices for the purpose of obtaining money or property; prostitution, vagrancy, intoxication, fighting, quarrelling, and all disorderly conduct; and printing, circulation, exhibition, possession or sale of obscene pictures, books, or publications, and for the maintenance and preservation of peace and good morals:

(x) To prohibit, or regulate and fix the license fees for the keeping of dogs, and to authorize their impounding and destruction when running at large contrary to ordinances, and to tax and regulate the keeping or training

of fighting cocks;

(y) To establish and maintain municipal pounds; to regulate, restrain, and prohibit the running at large of domestic animals and provide for the distraining, impounding, and sale of the same for the penalty incurred, and the cost of the proceedings; and to impose penalties upon the owners of said animals for the violation of any ordinance in relation thereto;

(z) To prohibit, and provide for the punishment of,

cruelty to animals;
(aa) To require property owners by ordinance to construct or repair, at their expense, sidewalks along the

street or streets adjacent to their lots in accordance with the specifications of the city engineer as to quality, width and grade, and subject to his supervision and approval, providing that, in case of failure or inability of the property owners to comply with the requirement within a specified period of time after demand, the city engineer shall cause the work to be done and the cost thereof collected as a special assessment from such owners, who may choose to pay the same in full, or in ten equal yearly installments which shall be due and payable to the City of Caloocan in the same manner as the annual tax levied on real estate, and shall be made subject to the same penalties for delinquency, and enforceable by the same remedies, as such annual tax; and all said sums and amounts shall, from the day in which they are assessed, constitute liens on the property against which the same were assessed and shall take precedence over any and all other liens which may exist upon such property excepting only such as may have been attached as a result of the non-payment of said annual tax;

(bb) To regulate the inspection, weighing, and measuring of brick, lumber, coal and other articles or merchandise;

(cc) Subject to the provisions of existing law, to provide for the laying out, construction and improvement, and to regulate the use of streets, avenues, alleys, sidewalks, wharves, piers, parks, cemeteries, and other public places; to provide for lighting, cleaning, and sprinkling of streets and public places; to regulate, fix license fees for and prohibit the use of the same for processions, signs, signposts, awnings, awning posts, and the carrying or displaying of banners, placards, advertisements, or hand bills, or the flying of signs, flags, or banners whether along, across, over or from buildings along the same; to prohibit the placing, throwing, depositing, or leaving of obstacles of any kind, garbage, refuse, or other offensive matter or matters liable to cause damage in the street and other public places and to provide for the collection and disposition thereof; to provide for the inspection of, fix the license fees for and regulate the openings in the same for the laying of gas. water, sewer and other pipes, the building and repair of tunnels, sewers, and drains, and all structures in and under the same and the erecting of poles and the stringing of wires therein; to provide for and regulate cross-walks, curbs, and gutters therein; to name streets ithout a name and provide for and regulate the numbering of houses and lots fronting thereon or in the interior of the blocks; to regulate traffic and sales upon the streets and other public places; to provide for the abatement of nuisances in the same and punish the authors or owners thereof; to provide for the construction and maintainance, and regulate the use, of bridges, viaducts, and culverts; to prohibit and regulate ball playing, kite-flying, hoop rolling, and other amusements which may annoy persons using the streets and public places, or frighten horses or other animals to prohibit and regulate the operation of human powered vehicles; to regulate the speed of horse and other animal driven vehicles, and locomotives within the limits of the

city; to regulate the lights used on all such vehicles and locomotives; to regulate the locating constructing, and laying of the track of horse, electric, and other forms of railroad in the streets or other public places of the city authorized by law; to provide for and change the location, grade and crossings of railroad, and compel any such railroad to raise or lower its tracks to conform to such provisions or changes; and to require railroad companies to fence their property, or any part thereof, to provide suitable protection against injury to persons or property, and to construct and repair ditches, drains, sewers, and culverts along and under their tracks, so that the natural drainage of the streets and adjacent property shall not be obstructed:

(dd) To provide for the construction and maintenance of, and regulate the navigation on canals and watercourses within the city and provide for the cleansing and purification of the same; and to provide for or regulate the drainage and filling of private premises when necessary in the enforcement of sanitary rules and regulations issued in

accordance with law;

(ee) Any provision of law to the contrary notwithstanding, to provide for the maintenance of waterworks for the purpose of supplying water to the inhabitants of the city, and for the purification of the source of water supply and the places through which the same passes, and to regulate the consumption and use of water; to fix, subject to the provisions of the Public Service Law, and provide for the collection of rents therefor and to regulate the construction, repair and use of hydrants, pumps, cisterns and reservoirs;

(ff) To provide for the establishment and maintenance and regulate the use of public drains, sewers, latrines and

cesspools:

(gg) Subject to the rules and regulations issued by the Department of Health in accordance with law, to provide for the establishment and maintenance and to fix the fees for the use of, and regulate public stables, laundries, and baths, and public markets, and to prohibit or permit by license granted upon such terms as shall be fixed by the Board, the establishment or operation within the city limits of public markets by any person, entity, association, or corporation other than the city;

(hh) To establish or authorize the establishment of slaughterhouses, to provide for their veterinary or sanitary inspection, to regulate the use of the same, and to charge reasonable slaughter fees. No fees shall be charged for veterinary or sanitary inspection of meat from large cattle or other domestic animals slaughtered outside the city, when such inspection was had at the place where

the animals were slaughtered;

(ii) To regulate, inspect and provide measures preventing any discrimination or the exclusion of any race or races in or from any institution, establishment, or service open to the public within the city limits, or in the sale and supply of gas or electricity, or in the telephone service; to fix

and regulate charges therefor where the same have not been fixed by national law; to regulate and provide for the inspection of all gas, electric and telephone conduits, mains, meters, and other apparatus, and provide for the condemnation, substitution or removal of the same when

defective or dangerous;

(if) To declare, prevent, and provide for the abatement of nuisances; to regulate the ringing of bells and the making of loud or unusual noises; to provide that owners, agents, or tenants of buildings or premises keep and main-tain the same in sanitary condition, and that, in case of failure to do so within sixty days from the date of written notice is served, the city health officer shall cause the same to be kept in a sanitary condition, and the cost thereof to be assessed against the owner to the extent of not to exceed sixty per centum of the assessed value, which cost shall constitute a lien against the property; and to regulate and/ or prohibit, or fix the license fees for the use of property on or near public ways, grounds, or places, or elsewhere within the city, for display by electric signs or the erection or maintenance of billboards or structures of whatever materials erected, maintained, or used for the display of posters, signs, or other pictorial or reading matter, except signs displayed at the place or places where the profession or business advertised thereby is in whole or in part conducted;

(kk) To provide for the enforcement of the rules and regulations issued by the Department of Health, and by ordinance to prescribe penalties for violation of such rules

and regulations;

(11) For the purpose of protecting and insuring the purity of the water supply of the city, to extend its ordinances over all territory within the drainage area of such water supply, and within one hundred meters of any reservoir, conduit, canal, aqueduct, or pumping station used in connection with the city water service;

(mm) To regulate any other business or occupation being conducted within the city not specifically mentioned in the preceding paragraphs, and to impose a license fee upon all persons engaged in the same or who enjoy priv-

ileges in the city;

(nn) To fix and regulate the size, speed, and operation of motor and other vehicles within the city; to regulate the lights used on such vehicles; to establish bus stops and terminals; and prohibit and regulate the entrance of provincial public utility vehicles into the city, except those passing through the city;

(00) To fix the date of the holding of a fiesta in the city not oftener than once a year and to alter, not oftener than once in three years, the date fixed for the celebration

thereof; and

(pp) To enact all ordinances it may deem necessary and proper for the sanitation and safety, the furtherance of the prosperity, and the promotion of the morality, peace, good order, comfort, convenience, and general welfare of the city and its inhabitants, and such other as may be necessary to carry into effect and discharge the powers

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and duties conferred by this Charter; and to fix penalties for the violation of ordinances, which shall not exceed a two hundred-peso fine or six months imprisonment, or both such fine and imprisonment for a single offense,

SEC. 16. Restrictive provisions.—No commercial aign, signboard, or billboard shall be erected or displayed on public lands, premises or buildings. If after due investigation, and having given the owners an opportunity to be heard, the Mayor should consider any sign, signboard or billboard displayed or exposed to public view as offensive to the sight or is otherwise a nuisance, he may order the removal of such sign, signboard or billboard, and if same is not removed within ten days after he has issued such order, he may himself cause its removal, and the sign, signboard, or billboard shall thereupon be forfeited to the city and the expense incident to the removal of the same shall become a lawful charge against any person or property liable for the erection or display thereof.

ARTICLE IV .- Department and Offices of the City

SEC. 17. City Departments.-There shall be the following city departments over which the Mayor shall have direct control and supervision, any existing law to the contrary notwithstanding:

1. Department of Finance

2. Department of Engineering and Public Works

3. Law Department 4. Department of Health 5. Police Department 6. Fire Department

7. Department of Assessment

The Municipal Board may from time to time make such readjustment of the duties of the several departments as the public interest may demand, and, with the approval of the President, may consolidate any department, division or office of the city with any other department, division or office.

Sec. 18. Powers and duties of heads of departments.-Each head of department of the city government shall have control of such department and shall possess such powers as may be prescribed herein or by ordinance. He shall certify to the correctness of all payrolls and vouchers of his department covering the payment of money before payment, except as herein otherwise expressly provided. At least four months before the opening of each fiscal year, he shall prepare and present to the Mayor an estimate of the appro-priation necessary for the operation of his department during the ensuing fiscal year, and shall submit therewith such information for purposes of comparison as the Mayor may desire. He shall submit to the Mayor as often as required reports covering the operation of his department.

In case of the absence or sickness, or inability to act for any other reason, of the head of one of the city departments, or in case of temporary vacancy, the officer next in rank of that department shall perform the duties of the

department head concerned.

SEC. 19. Appointment and removal of officials and employees .- The President of the Philippines shall appoint,

with the consent of the Commission on Appointments, the judges and auxiliary judges of the municipal court, the city treasurer, the city engineer, the city fiscal and his assistants, the city health officer, the chief of police, the chief of the are department, the city assessor, the city superintendent of schools, and other heads of such city departments as may be created. Said officers shall not be suspended nor removed except in the manner and for cause provided by law.

All other officers and employees of the city whose appointments are not otherwise provided for by law shall be appointed by the Mayor upon recommendation of the corresponding city department head in accordance with the Civil Service Law, and they shall be suspended or removed in accordance with said law.

SEC. 20. Full time duty.- Each city officer, except members of the Municipal Board, shall devote his time and attention exclusively during the usual office hours to the duties of this office, and such members shall attend the regular sessions of the Board. No city officer shall hold more than one office unless expressly so provided by law. But this section shall not apply to other persons discharging public duties in the city under the National Government who receive no compensation for their services.

Sec. 21. Officers not to engaged in certain transactions.— It shall be unlawful for any city officer, directly or indirectly, individually or as a member of a firm, to engage in any business transaction with the city, or with any of its authorized officials, boards, agents or attorneys, whereby money is to be paid, directly or indirectly, out of the resources of the city to such person or firm; or to purchase any real estate or other property belonging to the city, or which shall be sold for taxes or assessment, or by virtue of legal process at the suit of the city; or to be surety for any person having a contract or doing business with the city, for the performance of which security may be required; or to be surety on the official bond of any officer of the city, and shall not be financially interested in any transaction or contract in which the National Government or any subdivision or instrumentality thereof is an interested party.

#### ARTICLE V .- Relation to Bureaus and Offices

Sec. 22. The General Auditing Office.—The Auditor General shall receive and audit all accounts of the city, in accordance with the provisions of law relating to Government accounts and accounting. The city auditor shall be appointed by the Auditor General and shall receive a salary of seven thousand two hundred pesos per annum, one-half of which is to be paid by the National Government and the other half by the city.

SEC. 23. The Bureau of Public Schools.—The Director of Public Schools shall exercise the same jurisdiction and powers in the city as elsewhere in the Philippines, and the city superintendent of schools shall have all the powers and duties in respect to the schools of the city as are vested in division superintendents in respect to the schools of their division: Provided, That the operational expenses of primary and intermediate schools shall be borne by the National Government.

Sec. 24. Reports to the Mayor concerning schools,-The city superintendent of schools shall make a quarterly report of the conditions of the schools and school buildings of the city to the Mayor, and such recommendations as seem to him wise relative to improving the schools or school buildings in the city.

#### Article VI.—Department of Finance

Sec. 25. The City Treasurer-His powers and duties. There shall be a city treasurer who shall have charge of the department of finance and shall act as chief fiscal officer and financial adviser of the city and custodian of its funds. He shall receive a salary of seven thousand two hundred pesos per annum. He shall have the following general powers and duties:

(a) He shall collect all taxes due the city, all licenses authorized by law or ordinance, all rents due for lands markets and other property owned by the city, and all further charges or fees of whatever nature fixed by law or ordinance; shall administer public markets and slaugh-terhouses, and shall receive and issue receipts for all costs, fees, fines and forfeitures imposed by the municipal court;

(b) He shall collect all miscellaneous charges made by the engineering department and by the other departments of the city government, and all charges made by the city engineer for inspections, permits, licenses, and the installations, maintenance, and services rendered in the opera-

tion of the private privy system;

(c) He shall, any provision of existing law to the contrary notwithstanding, be a deputy of the Commissioner of Internal Revenue, and as such, he shall, by himself or deputies, collect and receive, and issue receipts for, all taxes and charges imposed by the Government of the Republic of the Philippines upon persons or property in the city, and shall, in accordance ith law and regulations, deposit such collections in any depository of the Government, and dispose of the same as provided by law: Pro-vided, That the duty and responsibility of collecting the delinquent national internal revenue taxes in the city and the enforcement therein of all laws falling within the jurisdiction of the Bureau of Internal Revenue, including in particular the provisions of Chapter II, Title IX, of Commonwealth Act Numbered Four hundred sixty-six, shall devolve exclusively on the collection agent and/or other internal revenue officers of the said Bureau.

As deputy of the Commissioner of Internal Revenue, the city treasurer and his deputies shall have power to administer oaths and to take testimony in any official matter or investigation conducted by them touching any matter within the jurisdiction of the Bureau of Internal

(d) Unless otherwise specifically provided by law or resolution, he shall perform in and for the city the duties imposed by law or resolution upon provincial treasurers in general as well as other duties imposed upon him by law:

(c) He shall purchase and issue all supplies, materials, equipment or other property required by the city, through the purchasing agent, or otherwise, as may be authorized, subject to the general provisions of law relating thereto: Provided, That the city treasurer may effect in the city or elsewhere the purchase, without public bidding, of supplies and materials in an amount not exceeding five hundred pesos, or of equipment in the value of not exceeding one thousand pesos, after a canvass of the market is made by him or his representative to obtain the lowest available price therefor, or a similar purchase of supplies and materials in an amount exceeding five hundred pesos, or of equipment in the value of more than one thousand pesos, but not exceeding five thousand pesos in each case, after a canvass of the prices is made by the City Mayor and the city treasurer or their representatives: And provided, further, That where the needed equipment costs more than five thousand pesos per unit and the same is procurable only from a sole dealer distributor or importer, or other source, the purchase thereof by the city without public bidding is also hereby authorized, the provision of existing law or order to the contrary notwithstanding, provided that the price to be paid therefor is approved by the City Committee on Award created under Republic Act Numbered Twenty-two hundred and sixty-four, and certified by the Bureau of Supply Coordination as the lowest and most advantageous to the city:

(f) He shall be accountable for all funds and property of the city and shall render such accounts in connection therewith as may be prescribed by the Auditor General;

- (g) He shall deposit daily all city funds and collections, as are not needed in the current transactions in his office, in any bank duly designated as Government depository;
- (h) He shall disburse the funds of the city in accordance with duly authorized appropriations, upon properly executed vouchers bearing the approval of the chief of the department concerned, and on or before the twenty-fifth day of each month he shall furnish the Mayor and the Municipal Board, for their information, a statement of the appropriations, expenditures, and balances of all funds and accounts as of the last day of month preceding; and

(i) He shall be the ex-officio local civil register of the city in charge of the issuance of the marriage license required by law to be issued before the solemnization of marriage. In this capacity, it shall be the duty of the city treasurer or his authorized deputy to (1) prepare the documents as are required by law in connection with the issuance of the marriage license and (2) administer oaths, free of charge, to all interested parties.

SEC. 26. The Assistant City Treasurer.-There shall be an assistant city treasurer who shall assist the city treasurer in the discharge of his official duties. He shall perform such other duties as may be imposed upon him by the city treasurer or prescribed by law or ordinance. He shall be appointed by the Mayor upon the recommendation of the city treasurer and subject to the approval of the Secretary of Finance.

The assistant city treasurer shall have authority to administer oaths concerning notices and notifications to those delinquent in the payment of the real estate taxes and concerning official matters relating to the city treasury or otherwise arising in the offices of the city treasurer

and the city assessor.

#### ARTICLE VII.—Department of Engineering and Public Works

Sec. 27. The City Engineer-His powers and duties .-There shall be a city engineer who shall have charge of the department of engineering and public works. He shall receive a salary of seven thousand two hundred pesos per annum. He shall have the following powers and duties:

(a) He shall have charge of all the surveying and engineering works of the city, care, cleaning and sprinkling of streets, canals and esteros, parks and public grounds, bridges, recreation and playgrounds, and shall perform such services in connection with public improvements, or any work entered upon or projected by the city, or any department thereof, as may require the skill and ex-perience of a civil engineer;

(b) He shall ascertain, record, and establish monuments of the city survey and from thence extend the surveys of the city, and locate, establish, and survey all city property, and also private property abutting on the

same, whenever directed by the Mayor;

(c) He shall prepare and submit plans, maps, specifications and estimates for buildings, streets, bridges, docks, and other public works, and supervise the construction and repair of the same;

(d) He shall make such tests and inspection of engineering materials used in construction and repair as may be necessary to protect the city from the use of materials

of a poor or dangerous quality;

(e) He shall have the care of all public buildings, when erected, including markets and slaughterhouses and all buildings rented for city purposes, and of any system now or hereafter established by the city for lighting the streets, public places, or public buildings;

(f) He shall have the care of all public streets, parks,

and bridges, and shall maintain and regulate the use of the same for all purposes as provided for by ordinance;

- (g) He shall prevent the encroachment of private buildings and fences on the streets and public places of the city;
- (h) He shall have the care and custody of the public systems of waterworks and sewers, and all sources of water supply, and shall control, maintain, and regulate the use of the same, in accordance with the ordinance relating

thereto; shall inspect and regulate the use of all private systems for supplying water to the city and its inhabitants, and all private sewers and their connections with the public sewers systems;

(i) He shall supervise the laying of mains and connections for the purpose of supplying gas to the inhabitants

of the city;

(j) He shall inspect and report upon the conditions of public property and public works whenever required by

the Mayor;

(b) He shall supervise and regulate the location and use of engines, boilers, forges, and other manufacturing and heating appliances in accordance with the law and ordinance relating thereto. He is authorized to charge fees, at rates to be fixed by the Municipal Board, for the sanitation and transportation services and supplies furnished by his department;

(1) He shall inspect and supervise the construction, repair, removal, and safety of private buildings, and regulate and enforce the numbering of houses in accordance

with the ordinances of the city;

- (m) With the previous approval of the Mayor in each case, he shall order the removal of buildings and structures erected in violation of the ordinances; shall order the removal of materials employed in the construction or repair of any building or structure made in violation of said ordinances; and shall cause buildings and structures dangerous to the public to be made secure or torn down; and
- (n) He shall file and preserve all maps, plans, notes, surveys and other papers and documents pertaining to his office.

Sec. 28. Execution of authorized public works and improvements.-The city is hereby authorized to undertake and carry out any public works projects or improvements, financed by the city funds or any other fund borrowed from or advanced by private third parties under the supervision of the city engineer, without the intervention of the Department of Public Works and Communications. The approval of the plans and specifications thereof by the City Mayor and the city engineer, with the favorable recommendation of the Municipal Board, shall constitute sufficient warrant for the undertaking and execution of said projects or improvements. The city may, however, consult if it so desires, the Department of Public Works and Communications in connection with the preparation of the plane and confident the formula works. of the plans and specifications for the city public works The city is likewise authorized to execute public works projects either by administration or by contracts under the usual bidding procedure of the government: Provided, That in the case where expenditure of public funds is not involved, public bidding may be dispensed with.

## ARTICLE VIII.—Law Department

SEC. 29. The City Fiscal-His powers and duties .-There shall be a city fiscal who shall be the chief of the law department of the city, an assistant city fiscal who shall be the assistant chief, and two assistant fiscal who shall discharge their duties under the general supervision of the Secretary of Justice. The city fiscal shall be the chief legal adviser of the city and all offices and departments thereof. He shall have the following powers and duties:

(a) He shall, personally or through any assistant, represent the city in all civil cases wherein the city or any officer thereof, in his official capacity, is a party; and shall prosecute and defend all civil actions related to or

connected with any city office or interest;

(b) He shall, when directed by the Mayor, institute, and prosecute in the city's interest a suit on any bond, lease, or contract, and upon any breach or violation thereof

(c) He shall, when requested, attend meetings of the Board, draw ordinances, contracts, bonds, leases, and other instruments involving any interest of the city, and inspect and pass upon any such instruments already drawn;

(d) He shall give his opinion in writing, when requested by the Mayor or the Board or any of the heads of the city departments, upon any question relating to the city or the

rights, or duties of any city officer thereof;

(e) He shall, whenever it is brought to his knowledge that any city officer or employee is guilty of neglect or misconduct in office, or that any person, firm, or corporation holding or exercising any franchise or public privilege from the city, has failed to comply with any condition, or to pay consideration mentioned in the grant of such franchise or privilege, investigate or cause to be investigated the same and report to the Mayor;

(f) He shall have charge of the prosecution of all crimes, misdemeaners, and violations of the laws and city ordinances, triable in the municipal court of the city or the Court of First Instance and shall discharge all the duties in respect to criminal prosecutions as are enjoined

by law upon provincial fiscals;

(g) He shall cause to be investigated all charges of crimes, misdemeanors, and violations of laws and city ordinances brought to his knowledge, and have the necessary informations or complaints prepared or made against the accused. He or any of his assistants may conduct such investigations by taking oral evidence of reputed witnesses, and for this purpose may issue subpoena to summon witnesses to appear and testify under oath before him, and subpoena duces tecum for the production of documents and other evidence. The attendance of an absent or recalcitrant witness may be enforced by application for a warrant of arrest to the municipal court or to the Court of First Instance:

(h) He shall also cause to be investigated the cause of sudden deaths which have not been satisfactorily explained and when there is suspicion that the cause arose from the unlawful acts or omissions of other persons, or from foul play. For that purpose, he may cause autopsies to be made in case it is deemed necessary and shall be entitled to demand and receive for the purpose of such investiga-

tions or autopsies the aid of the city health officer, or, subject to the rules and conditions previously established by the Secretary of Justice, that of the medico-legal section of the National Bureau of Investigation. In case the city fiscal deems it necessary to have further expert assistance for the satisfactory performance of his duties in relation with medico-legal matters or knowledge, including the giving of medical testimony in the courts of justice, he shall request the same, in the same manner and subject to the same rules and conditions as above specified, from the medico-legal officer of the said Bureau who shall thereupon furnish the assistance required, in accordance with his powers and facilities;

(i) He shall at all times render such official services as the Mayor or the Municipal Board may require, and shall have such powers and perform such duties as may

be prescribed by law or ordinance; and

(j) He shall perform the duties prescribed by law for register of deeds, until a regular register of deeds shall have been appointed, or another official designated by the Secretary of Justice to act temporarily as register of deeds for the city.

SEC. 30. Compensation of City Fiscal and his Assistants.—The city fiscal and his assistants shall receive the salaries hereinafter set forth, which shall be paid by the

City of Caloocan:

(a) City fiscal, seven thousand two hundred pesos per annum;

(b) Assistant city fiscal, six thousand pesos per annum;

(c) One assistant fiscal, five thousand four hundred pesos per annum; and

(d) One assistant fiscal, four thousand eight hundred pesos per annum.

## ARTICLE IX.—Department of Health

SEC. 31. The City Health Officer—His powers and duties.—There shall be a city health officer who shall have charge of the department of health and shall receive a salary of seven thousand two hundred pesos per annum. He shall have the following powers and duties:

(a) He shall have general supervision over the health and sanitary conditions of the city, including the cleaning of crematories, cemeteries, stockyards, slaughterhouses,

and markets;

(b) He shall execute and enforce all laws, ordinances

and regulations relating to the public health;

(c) He shall recommend to the Municipal Board the passage of such ordinances as he may deem necessary for the preservation of the public health;

(d) He shall cause to be prosecuted all violations of

sanitary laws, ordinances, or regulations;

(e) He shall make sanitary inspections and may be aided therein by such members of the police force of the city or the national police as shall be designated as sanitary police by the chief of police or proper national police officer and such sanitary inspectors as may be authorized by law;

(f) He shall have charge of the collection and disposal of all garbage, refuse, the contents of closets, vaults, and cesspools, and all other offensive and dangerous substances within the city and, in the event the disposal and collection of such garbage, refuse and other offensive substances has been awarded to a private contractor, the disposal and collection thereof shall be under the supervision of the city health officer;

(g) He shall administer the city cemeteries; and shall have charge of the duties relative to the issuance of burial and transfer permits and of permits for the conveyance of

body to sea for burial;

(h) He shall have control and supervision over pueri-

culture centers and social services of the city;

(i) He shall keep a civil register for the city for recording the civil status of persons, in which shall be entered: (a) births, (b) deaths, (c) marriages, (d) annulments of marriages, (e) legitimations, (f) adoptions, (g) acknowledgments of natural children, (h) naturalization, and (i) changes of name. He shall also perform such other duties as are required of local civil registrars by the provisions of Act Numbered Thirty-seven hundred and fifty-three, entitled "An Act to establish a civil register;" and

(i) He shall perform such other duties, not repugnant to law or ordinance, with reference to the health and sanitation of the city as the Secretary of Health shall direct, In case of epidemic or when the inhabitants of the city are menaced by any infectious or contagious diseases, the Secretary of Health shall designate the proper health official who shall assume full control of the health and sanitation services of the city until such condition shall have

ceased to exist.

#### ARTICLE X.—Police Department

SEC. 32. The chief of police-His powers and duties .-There shall be a chief of police who shall have charge of the police department and shall receive a salary of seven thousand two hundred pesos per annum. He shall have the following powers and duties:

(a) He may issue supplementary regulations not incompatible with law or general regulations promulgated by the proper department head of the National Government, in accordance with law, for the government of the city

police and detective force:

(b) He shall quell riots, disorders, disturbances of the peace, and shall arrest and prosecute through the city attorney, violators of law or ordinances; shall exercise exclusive police supervision over all land and water within the police jurisdiction of the city; shall be charged with the protection of the rights of persons and property whereever found within the jurisdiction of the city, and shall arrest when necessary to prevent the escape of offenders and violators of any law or ordinance, and all who obstruct or interfere with him in the discharge of his duty; shall have charge of the city prison; and shall be responsible for the safekeeping of all prisoners until they shall be released from custody, in accordance with law, or delivered to the warden of the proper prison or peniten-

(c) He may take good and sufficient bail for the appearance before the judge of the municipal court of any person arrested for violation of any city ordinance: Provided, however, That he shall not exercise this power in cases of violations of any penal law, except when the fiscal of the city shall so recommend and fix the bail to be required of the person arrested:

(d) He shall have authority, within the police limits of the city, to serve and execute criminal processes of any

court:

(e) He shall exercise supervision over the police training school as may be established in accordance with the rules and regulations of the police department; and

(f) He shall have such further powers and perform such further duties as may be prescribed by law or ordinance.

SEC. 33. The Deputy Chief of Police.—There shall be a deputy chief of police whose duties shall be to act as chief in the absence or incapacity of the chief of police and, under the direction of the chief of police, to look after the discipline of the police force and perform such other duties as may be imposed upon him by the chief or prescribed by law or ordinance.

SEC. 34. Chief of Secret Service.—There shall be a chief of the secret service who shall, under the chief of police, have charge of the detective work of the department and of the detective force of the city, and shall perform such other duties as may be assigned to him by the chief of police or prescribed by law or ordinance.

SEC. 35. Peace officers-their powers and duties .- The Mayor, the chief of police, the deputy chief of police, the chief of the secret service, and all officers and members of the city police and detective force shall be peace officers. Such peace officers are authorized to serve and execute all processes of the municipal court and criminal processes of all other courts to whomsoever directed within the jurisdictional limits of the city or within the police limits as hereinbefore defined; within the same territory, to pursue and arrest, without warrant, any person found in suspicious places or under suspicious circumstances reasonably tending to show that such person has committed, or is about to commit, a crime or breach of peace; to arrest or cause to be arrested, without warrant, any offender when the offense is committed in the presence of a peace officer or within his view; and in such pursuit or arrest, to enter any building, ship, boat, or vessel or take into custody any person therein suspected of being concerned in such crime or breach of the peace, and any property suspected of having been stolen; and to exercise such other powers and perform such other duties as may be prescribed by law or ordinance. They shall detain an arrested person only in accordance with the provisions of existing laws relative to such detention. Whenever the Mayor shall deem it necessary to avert danger or to protect life and property, in case of riot, disturbance, or public calamity, or when he has reason to fear any serious violation of law and order, he may request the assistance of the Philippine Constabulary or other members of the Armed Forces of the Philippines and/or other police agencies. Except only in such cases of specific request made, police jurisdiction and supervision and the preservation of peace and order shall pertain exclusively to the peace officers herein mentioned, existing law to the contrary notwithstanding.

## ARTICLE XL-Fire Department

SEC. 36. Chief of Fire Department.—There shall be a chief of fire department who shall have the management and control of all matters relating to the administration, organization, government, discipline, and disposition of the fire forces. He shall receive a salary of six thousand pesos per annum and shall have the following powers and duties:

(a) He shall issue supplementary regulations not incompatible with law or general regulations issued by the proper department head of the National Government in accordance with law, for the governance of the fire force;

(b) He shall have charge of the fire-engine houses, the fire engines, hose trucks, hooks and ladders, trucks and all other fire apparatus;

(c) He shall have full police powers in the vicinity

of fires;

(d) He shall have authority to remove or demolish any building or other property whenever it shall become necessary to prevent the spreading of fire or to protect adjacent property;

 (e) He shall investigate and report to the Mayor upon the origin and cause of all fires occurring within the city;

(f) He shall inspect all buildings erected or under construction or repair within the city and determine whether they provide sufficient protection against fire and comply with the ordinance relating thereto;

(g) He shall have charge of the city fire alarm service;

(h) He shall have exclusive power, any law to the contrary notwithstanding, to supervise and regulate the stringing, grounding, and installation of wires for all electrical connections with a view to avoiding conflagrations, interference with public traffic or safety, or the necessary operation of the fire department;

(i) He shall condemn all defective electrical installations and shall take the necessary steps to effect immediate corrective action, informing the Mayor of the action

thus taken;

(j) He shall supervise the manufacture, storage, and use of petroleum, gas, acetylene, gunpowder, and other

highly combustible matter and explosives;

(k) No permit for the construction or repair of buildings within the city shall be granted unless the plans relative thereto have been approved by the chief of fire department. He shall have the power to alter or disapprove such plans as do not provide for adequate protection against the occurrence of fires; and

(1) He shall have such powers and perform such duties

as may further be prescribed by law or ordinance.

SEC. 37. Deputy Chief of the Fire Department.—There shall be a deputy chief of the fire department whose duties

shall be to act as chief in the absence or incapacity of the chief of the fire department, and, under the direction of the chief of the fire department, to look after the discipline of the fire force and perform such duties as may be imposed upon him by the chief or prescribed by law or ordinance.

# ARTICLE XII, Department of Assessment

Sec. 38. The City Assessor-His powers and duties .-There shall be a city assessor who shall have charge of the department of assessment and who shall receive a salary of six thousand pesos per annum. The city treasurer shall act as city assessor ex-officio with an additional compensation of seven hundred and twenty pesos per annum, until the Municipal Board, by ordinance, provides otherwise, at which time the city assessor shall be appointed as heretofore provided. The city assessor shall have the following powers and duties:

(a) The city assessor or his duly authorized deputies shall assess all lands, buildings and other real properties subject to taxation within the jurisdiction of the city, and for this purpose he and his authorized deputies are empowered to administer oaths authorized to be administered in connection with the valuation of real estate for the assessment and collection of taxes;

(b) He shall make a list of the taxable real estate in the city and the names of the owners thereof, with a brief description of the property opposite each such names and the cash value thereof. In making this list, the city assessor shall take into consideration any sworn statement made by the owners of the property, but shall not be prevented thereby from considering any other evidence on the subject and exercising his own judgment in respect thereto. For the purpose of completing this list he and his representatives may enter upon the real estate for the purpose of examining and measuring it, and may summon witnesses, administer oaths to them, and subject them to examination concerning the amount of real estate, its ownership and cash value; and

(c) He may, if necessary, examine the records of the register of deeds of the Province of Rizal showing the ownership of real estate in the city.

Sec. 39. Real estate exempt from taxation .- The fol-

lowing shall be exempted from taxation;

(a) Lands or buildings owned by the Republic of the Philippines, the Province of Rizal or the City of Caloocan, and burying grounds, churches, and adjacent parsonages and convents, and lands or buildings used exclusively for religious, charitable, scientific, or educational purposes, and not for profit; but such exemption shall not extend to lands or buildings held for investment, though income therefrom be devoted to religious, charitable, scientific, or educational purposes;

(b) When the entire assessed valuation of real property belonging to a single owner is not in excess of two hundred pesos or when the assessed value of a house, used as residence of the owner thereof, together with the lot on which the same is built, does not exceed four hundred pesos and such owner has no other real property, the tax thereon

shall not be collected, nor shall the tax be collected on a dwelling house built on the field, on an adjacent orchard if any, as improvement, if the assessed value of each, assessed separately, is not in excess of two hundred pesos, though in any event the property shall be valued for the purposes of assessment and record shall be kept thereof in other cases; and

(c) Machinery, which term shall embrace machines.

(c) Machinery, which term shall embrace machines, mechanical contrivances, instruments, appliances, and apparatus attached to the real estate, used for industrial, agricultural or manufacturing purposes, during the first

five years of the operation of the machinery.

SEC. 40. Declaration to be made by persons acquiring or improving real estate.—It shall be the duty of each person who, at any time, acquires real estate in the city, and of each person who constructs or adds to any improvements on real estate owned by him in the city, to prepare and present to the city assessor within a period of sixty days next following such acquisition, construction or addition, a sworn declaration setting forth the value of the real estate acquired or the improvement constructed or addition made by him and a description of such property sufficient to enable the city assessor readily to identify the same. Any person having acquired real estate who fails to make and present the declaration herein required within the period of sixty days shall be deemed to have waived his right to notice of the assessment of such property and the assessment of the same in the name of its former owner shall in all such cases, be valid and binding on all persons interested, and for purposes, as though the same has been assessed in the name of its present owner.

SEC. 41. Action when owner makes no returns, or is unknown, or ownership is in dispute or in doubt, or when land and improvements are separately owned.—If the owner of any parcel of real estate shall fail to make a return thereof, or if the city assessor is unable to discover the owner of any real estate, he shall nevertheless list the same for taxation, and charge the tax against the true owner, if known, and if unknown, then as against an unknown owner. In case of doubt or dispute as to the ownership of real estate, the taxes shall be levied against the possessor or possessors thereof. Where it shall appear that there are separate owners of the land and the improvements thereon, a separate assessment of the property of each shall be made.

SEC. 42. Action in case estate has escaped taxation.—
If it shall come to the knowledge of the city assessor that any taxable real estate in the city has escaped listing, it shall be his duty to list and value the same at the time and in the manner provided in the next succeeding section and to charge against the owner thereof the taxes for the current year and for all other years during which it would have been liable if assessed from the first in proper course but in no case for more than four years prior to the year of the initial assessment, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and if they are not paid before the expiration of the tax collection period next ensuing, all the penalties

shall be added to such back taxes as though they have been

assessed at the time when they should have been assessed.

SEC. 43. When assessment may be increased or decreased .- The city assessor shall, during the first fifteen days of December of each year, add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He may during the same period, revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessment as the case may be.

SEC. 44. City Assessor to authenticate list of real estate assessed.—The city assessor shall complete the listing and valuation of all real estate situated within the city on or before the thirty-first day of December of each year, and when completed shall authenticate the same by signing the following certificate at the foot of the list:

"I hereby certify that the foregoing list contains a true statement of the piece or pieces of taxable real estate belonging to each person named in the list, and its true cash value, and that no real estate taxable by law in the City of Caloocan has been omitted from the list, according to the best of my knowledge and belief.

(Signature of City Assessor)"

Sec. 45. Publication of complete list and proceedings thereon.—The city assessor shall, after the list shall have been completed, inform the public by notice published for seven days in a newspaper of general circulation in the city, if any, and by notice posted for seven days at the main entrance of the city hall, that the list is on file in his office and may be examined by any person interested therein, and that upon the date fixed in the notice, which shall not be later than the tenth day of February, the city assessor will be in his office for the purpose of hearing complaints as to the accuracy of the listing of the property and the assessed value thereof.

It shall be his duty carefully to preserve and record in his office copies of said notice. On the day fixed in the notice, and for five days thereafter, he shall be present in his office to hear all complaints filed within the period by persons against whom taxes have been assessed as owners of real estate, and he shall make his decision forthwith and enter the same in a well-bound book, to be kept by him for that purpose, and if he shall determine that injustice had been done or errors have been committed he is authorized to amend the list in accordance with his findings.

SEC. 46. Time and manner of appealing to City Board of Tax Appeals .- In case any owner of real estate or his authorized agent, shall feel aggrieved by any decision of the city assessor under the preceding sections of this Article, such owner or agent may, within thirty days after the entry of such decision, appeal to the City Board of Tax Appeals. The appeal shall be perfected by filing a written notice of the same with the city assessor and it shall be the duty of that officer forthwith to transmit the appeal to the City Board of Tax Appeals with all the written evidence in his possession relating to such assessment and valuation.

SEC. 47. Constitution and compensation of City Board of Tax Appeals.—There shall be a City Board of Tax Appeals which shall be composed of five members to be appointed by the President of the Philippines with the consent of the Commission on Appointments. Three members of the Board shall be selected from among government officials in the city other than those in charge of assessment and they shall serve without additional compensation.

The two other members shall be selected from among property owners in the city and they shall each receive a compensation of twenty pesos for each day of session actually attended. The chairman of the Board shall be designated in the appointment and shall have the power to designate any city official or employee to serve as the Secretary of the Board without additional compensation.

The members of the City Board of Tax Appeals shall hold office for a term of two years unless sooner removed

by the President of the Philippines.

SEC. 48. Oath to be taken by members of the City Board of Tax Appeals.—Before organizing as such, the members of the City Board of Tax Appeals shall take the following oath before the municipal judge or any other officer authorized to administer oaths:

"I do solemnly swear (or affirm) that I will hear and determine well and truly all matters and issue between taxpayers and the city assessor submitted for my decision. So help me God. (In case of affirmation the last four words are to be stricken out.)

#### (Signature)

(Signature and title of Officer administering oath)"

SEC. 49. Proceedings before the City Board of Tax Appeals and the Department Head .- The City Board of Tax Appeals shall hold such number of sessions as may be authorized by the Secretary of Finance, and shall hear and decide all appeals duly transmitted to it. It shall have authority to cause to be amended the listing and valuation of the property in respect to which any appeal has been perfected by order signed by the Board or a majority thereof, and transmit it to the city assessor who shall amend the tax list in conformity with said order. It shall also have power to revise and correct, with the approval of the Secretary of Finance first had, any and all erroneous or unjust assessments and valuations for taxation, and make a correct and just assessment and state the true valuation, in each case when it decides that the assessment previously made is erroneous or unjust. The assessment when so corrected shall be as lawful and valid for all purposes as though the assessment had been made within the time herein prescribed. Such reassessment and revaluation shall be made on due notice to the individual concerned who shall be entitled to be heard by the City Board of Tax Appeals before any reassessment or revaluation is made. The decision of the City Board of Tax Appeals shall be final unless the Secretary of Finance forthwith declares the decision reopened for review by him, in which case he may make such revision or revaluation as in his opinion the circumstances justify. Such revision when approved by the President of the Philippines shall be final.

SEC. 50. Taxes on real estate—Extension and remission of the tax.—An annual tax, the rate of which shall not exceed two per centum ad valorem, shall be levied by the Municipal Board on the assessed value of all real estate in the city subject to taxation. Until otherwise determined by the Municipal Board, the rate of such tax for the City of Caloocan is hereby fixed at one per centum ad valorem. An existing annual ad valorem tax on real estate shall be subject to change only by ordinance enacted on or before the fifteenth day of December of any year for the next succeeding year.

The real estate tax for any year shall be due on the first day of January and becomes payable on or before the thirty-first day of May of each year, and if any taxpayer shall fail to pay the taxes assessed against him on or before the thirty-first day of May of the year for which such taxes are due, he shall be delinquent in such payment and shall be subject to a penalty of seven per centum of the amount of the original tax due, if payment is made during the first and second months of delinquency, and thereafter, to an additional penalty of one per centum for each month or fraction thereof of delinquency, but in no case shall the total penalty on each annual tax exceed twelve per centum of the original tax. The penalty shall be collected at the same time and in the same manner as the original tax.

At the option of the taxpayer, the tax due for any year may be paid in two installments, the first of such installments to consist of seventy per centum of the annual tax due on the property and the second to consist of the remainder of the tax for the year. In such cases, the first install-ment shall be paid on or before the thirty-first day of May of the year for which the tax is due, and the second shall be paid not later than the thirtieth day of November of the same year, but if the first installment of the tax for any year is not paid on or before the thirty-first day of May of such year, then the whole of the year's tax shall be delinquent and shall be subject to the penalty due thereon as hereinbefore provided. If any taxpayer, having paid the first installment of his tax for any year, shall fail to pay the second installment thereof on or before the thirtieth day of November of the same year, he shall be subject to a penalty of seven per centum of such delinquent installment, if payment is made during the first and second months of delinquency, and thereafter, to an additional penalty of one per centum for each month or fraction thereof of delinquency; but in no case shall the total penalty on such unpaid tax exceed twelve per centum of the amount due.

The penalties thus imposed shall be accounted for by the city treasurer in the same manner as the tax. In the event that such tax and penalty shall remain unpaid for ninety days after the tax becomes delinquent the city treasurer shall proceed to make collection thereof in the manner hereinafter prescribed.

The words "paid under protest" shall be written on the face of the real estate tax receipt upon the request of any person willing to pay the tax under protest. Confirmation in writing of an oral protest shall be made within thirty

days.

The Municipal Board may extend the time for the collection of the tax on real estate in the city for a period not to exceed three months. It may also remit all or part of the tax on real estate or the penalties thereon during the ensuing year in case there are good and sufficient reasons for it. The resolution in any such case shall not take effect until it shall have been approved by the President of the Philippines.

The President may, in his discretion, extend the time for the collection of the tax on real estate in the city to a date within the same calendar year and may also remit or reduce the tax on real estate during any year if he

deems it to be in the public interest.

Sec. 51. Seizure of the personal property for delinquency in payment of the tax .- After a property shall have become delinquent in the payment of taxes and said taxes and the corresponding penalty or penalties shall remain unpaid ninety days after payment thereof shall have become due, the city treasurer, if he desires to compel payment through seizure of any personal property of any delinquent person or persons, shall issue a duly authenticated certificate, based on the records of his office, showing the fact of delinquency and the amount of the tax and penalty due from said delinquent person or persons or from each of them. Such certificate shall be sufficient warrant for the seizure of the personal property belonging to the delinquent person or persons in question not exempt from seizure; and these proceedings may be carried out by the city treasurer, his deputy, or any other officer authorized to carry out legal processes.

Sec. 52. Personal property exempt from seizure and sale for delinquency .- The following personal property shall be exempt from seizure, sale and execution for delinquency

in the payment of the real estate tax:

(a) The tools and implements necessarily used by the

delinquent in his trade or employment;

(b) One horse, cow or carabao, or other beast of burden, such as the delinquent may select, and necessarily used by him in his ordinary occupation:

(c) His necessary clothing and that of his family.

- (d) Such household furniture and utensils necessary for housekeeping, and used for that purpose by the delinquent, as he may select, of a value not exceeding two hundred pesos;
- (e) Provisions actually provided for individual or family use sufficient for three months;
- (f) The professional libraries of lawyers, judges, physicians, pharmacists, engineers, surveyors, clergymen,

schools teachers, and music teachers, not exceeding five

hundred pesos in value:

(g) One fishing boat and net, not exceeding the total value of two hundred pesos, the property of any fisherman, by the lawful use of which he earns a livelihood;

(h) So much earnings of the delinquent for his personal services within the month preceding the levy as

are necessary for the support of his family;

(i) Lettered gravestones;

(f) All moneys, benefits, privileges, or annuities accruing or in any manner growing out of any life insurance, if the annual premiums paid do not exceed five hundred pesos, and if they exceed that sum, a like exception shall exist which shall bear the same proportion to the moneys, benefits, privileges, and annuities so accruing or growing out of such insurance that said five hundred pesos bears to the whole annual premiums paid; and

(k) Any article or material which forms part of a home

or of any improvement on any real state.

SEC. 53. Redemption of personal property seized.-The owner of the personal property seized may redeem the same from the collecting officer at any time after seizure and before sale by tendering to him the amount of the tax, the penalty, and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale only embrace the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the collecting officer or his deputy.

SEC. 54. Sale of seized personal property.-Unless redeemed as hereinbefore provided, the property seized through proceedings under Section fifty-one hereof, shall, after due advertisement, be exhibited for sale at public auction and so much of the same as shall satisfy the tax, penalty and cost of seizure and sale, shall be sold to the highest bidder. The purchaser at such sale acquires an indefeasible title to the property sold.

The advertisement shall state the time, place and cause of sale, and be posted for ten days prior to the date of the auction, at the main entrance of the city hall and at a public and conspicuous place in the barrio or district where

the property was seized.

The sale shall take place at the discretion of the city treasurer either at the main entrance of the city hall or at the barrio or district where the property was seized. If no satisfactory bid is offered in the aforementioned places, another auction shall be had upon notice published

Sec. 55. Return of officer-Disposal of surplus.-The officer directing the sale under the preceding section shall forthwith make return of his proceedings, and note thereof shall be made by the city treasurer in his records. Any surplus resulting from the sale, over and above the tax, penalty or cost, and any property remaining in possession of the officer shall be returned to the taxpayer on account of whose delinquency the sale has been made.

SEC. 56. Tax Lien.—Taxes and penalties assessed against realty shall constitute a lien tax thereon, which shall be

superior to all other liens, morigages, or encumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner or possessor, and shall be re-moved only by the payment of the delinquent tax and penalty. A lieu upon real estate for taxes levied for each year shou attach on the first day of January of such year.

SEC. 57. Tax Sale .- in addition to the procedure prescribed in Section fifty-ove berenf, the city treasurer may, upon the warrant of the certified record required in said section and after the expiration of the year for which the tax is due, advertise for a period of thirty days the sale at public auction of the delinquent real property to satisfy all public taxes and penalties due and the costs

of sale.

The advertisement shall be made by posting a notice at the main entrance of the city hall and in a public and conspicuous place in the district in which the real estate lies, and, in the discretion of the city treasurer, by publication once a week for three consecutive weeks in a newspaper of general circulation in the city. Publication in the Official Gazette shall not be required for such The advertisement shall state the amount of the notice. taxes and penalties due, the time and place of sale, the names of the taxpayers against whom the taxes are levied, and the approximate area, the lot and block number, the location by district and street, and the street number, if the property has a street number, of the real estate to be sold. At any time during the sale or prior thereto, the taxpayer may stay the proceedings by paying the taxes, penalties, and costs to the city treasurer. If he does not do so, the sale shall proceed and shall be held either at the main entrance of the city hall or on the premises to be sold, as the city treasurer may determine: Provided, That no such sale shall proceed unless the delinquent taxpayer shall have been notified thereof by registered mail or by messenger at least sixty days before the date fixed for the sale. Within five days after the sale the city treasurer shall make a return of the proceedings and spread it in his records. The purchaser at the sale shall receive from the city treasurer a certificate showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all public taxes, penalties and

It shall be essential to the validity of a sale of real estate for delinquent taxes hereunder that the city treasurer shall have attempted to make the amount due out of the personal property of the delinquent taxpayer, and the remedy provided in Section fifty-one hereof shall be

deemed cumulative only.

SEC. 58. Redemption of real estate.-Within one year from and after the date of the sale, the delinquent taxpayer, or any other person in his behalf, shall have the right to redeem the property sold by paying to the city treasurer the amount of the public taxes, penalties, and costs together with interest on the purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of the redemption; and such payment shall invalidate the certificate of sale issued to the purchaser, and shall entitle the person making such payment to a certificate to be issued by the city treasurer, stating that he has thus redeemed the property, and the certificate of sale previously issued to him, shall forthwith pay over to the purchaser the amount by which such real estate has thus been redeemed and the same shall thereafter be free from the lien of such taxes and penalties.

SEC. 59. Tax deed.—In case the delinquent taxpayer shall not redeem the property sold as herein provided within one year from the date of the sale, the city treasurer shall, as grantor, execute a deed in form and effect sufficient to convey to the purchaser so much of the real estate against which the taxes have been assessed as has been sold, free from all liens of any kind whatsoever, and said deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SEC. 60. Forfeiture of real estate.—In case there is no bidder at the public sale of such realty or if the highest bid is for an amount not sufficient to pay the taxes, penalties, and costs, the city treasurer shall declare the real estate forfeited to the city, and shall make, within two days thereafter, a return of his proceedings and the forfeiture, which shall be agreed upon the records of his office.

SEC. 61. Conveyance to city,—Within one year from the date of such forfeiture, the taxpayer, or anyone for him, may redeem said realty as above provided in cases where the same is sold. But, if the realty is not thus redeemed within a year, the forfeiture shall become absolute and the city treasurer shall execute a deed, similar in form and having the same effect as the deed required to be made by him in case of a sale, conveying the real estate to the city. The deed shall be recorded as required by law for other real estate titles and shall then be forwarded to the Mayor for notation and return to the city treasurer who shall file the same and enter it in his records of city property.

SEC. 62. Repurchase by owner after absolute for-feiture.—After the title to the property shall have become absolutely vested in the Government of the City of Caloocan in the manner above provided, and at any time before a sale or contract of sale shall have been made by the city treasurer to a third party in the manner provided for by law, the original owner or his legal representative shall have a further right to repurchase the property in question by paying therefor the full amount then due for taxes, penalties, and costs, together with an additional penalty of fifteen per centum upon the whole, and if the City Mayor has made a contract for the lease of the property the repurchase may be made subject to such contract.

SEC. 63. Civil action to collect tax debt.—The assessment of a tax shall constitute a lawful indebtedness of the taxpayer to the city which may be enforced by a civil action in any court of competent jurisdiction, and this remedy shall be in addition to all the other remedies

provided by law.

Sec. 64. Suits assailing validity of tax.-No court shall entertain any suit assailing the validity of a tax assessed under this Article until the taxpayer shall have paid, under protest, the taxes assessed against him, nor shall any court declare any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment or collection of the taxes. or of a failure to perform their duties within the time herein specified for their performance, unless such irregularities, informalities, or failures shall have impaired the substantial rights of the taxpayer; nor shall any court declare any tax assessed under the provisions of this Article invalid except upon condition that the taxpayer shall pay the just amount of his tax as determined by the court in the pending proceeding.

Sec. 65. Suits assailing validity of tux sale,-No court shall entertain any suit assailing the validity of a tax sale of real estate under this Article until the taxpayer shall have paid into the court the amount for which the real estate was sold, together with the interest at the rate of fifteen per centum per annum upon the sum from the date of sale to the time of instituting the suit. The money so paid into court shall belong to the purchaser at the tax sale if the deed is declared invalid, and shall be returned to the depositor should he fail in his action. Nor shall any court declare any such sale invalid by reason of any irregularities or informalities in the proceedings of the officer charged with the duty of making the sale or by reason of failure by him to perform his duties within the time herein specified for their performance, unless such irregularities, informalities, or failures shall have impaired the substantial rights of the taxpayer.

Sec. 66. Application of proceeds of real estate tax .-Ninety per centum of the gross proceeds from the real estate tax herein provided shall accrue to the general fund of the city, and the remaining ten per centum thereof shall, any provision of existing law to the contrary notwithstanding, accrue to its streets and bridges fund. The portion accruing to the latter fund shall be used exclusively for the repair, maintenance, improvement, and/or construction of city streets and bridges.

ARTICLE XIII.—Tax Allotments and Special Assessment for Public Improvements

SEC. 67. Allotment of internal revenue and other taxes.— On the internal revenue accruing to the National Treas-ury under Chapter II, Title XII of Commonwealth Act Numbered Four hundred sixty-six, and other taxes collected by the National Government and allotted to the various provinces and municipalities, as well as the national aid for schools, the city shall receive the shares which it would receive if it were both a municipality and a regularly organized province, and for the purposes hereof shall be deemed to be both the one and the other.

Sec. 68. Power to levy special assessments for certain purposes.—The Municipal Board may by ordinance provide for the levying and collection, by special assessment of the lands comprised within the district or section of the city specially benefited, of the cost or a part not to exceed sixty per centum of the cost of laying out, opening, constructing, straightening, widening, extending, grading, paving, curbing, walling, deepening, or otherwise establishing, repairing, enlarging, or improving public avenues, roads, streets, alleys, sidewalks, parks, plazas, bridges, landing places, wharves, piers, d.c.ics, levees, reservoirs, waterworks, water mains, watercourses, esteros, canals, drains and sewers including the cost of acquiring the necessary land and public improvements thereon, as hereinafter provided.

In case of national public works, the Municipal Board, as an agency of the National Government, shall, when the President of the Philippines so directs it, provide for the levying and collection by special assessment of the lands within the section or district of the city specially benefited of the cost, or a part thereof to be determined by the President, of laying out, opening, constructing, straightening, widening, extending, grading, paving, curbing, walling or deepening, or otherwise repairing, enlarging, or improving national roads and other national public works within the city, including the cost of acquiring the

necessary land improvements thereon.

SEC. 69. Basis of apportionment.-The amount of the special assessment shall be apportioned and computed according to the assessed valuations of such lands as shown in the books of the city assessor. If the property has not been declared for taxation purposes, the city assessor shall immediately declare it for the owner and assess its value, and such value shall be the basis of the apportionment and computation of the special assessment due thereon.

Sec. 70. Property subject to special assessment.-All lands comprised within the section or district benefited, except those owned by the Republic of the Philippines, shall be subject to the payment of the special assessment.

SEC. 71. Ordinance levying special assessment.—The ordinance providing for the levying and collection of a special assessment shall describe with reasonable accuracy the nature, extent, and location of the work to be undertaken; the probable cost of the work; the percentage of the cost to be defrayed by special assessment; the district or section which shall be subject to the payment of the special assessment and shall describe with reasonable accuracy the metes and bounds if practicable, and by other reasonable accurate means if otherwise, and the period, which shall not be less than five nor more than ten years, in which said special assessment shall be payable without interest. One uniform rate per centum for all lands in the entire district or section subject to the payment of all the special assessment need not be established, but different rates for different parts or sections of the city according as said property will derive greater or less benefit from the proposed work, may be fixed.

It should be the duty of the city engineer to make the plans, specifications, and estimates of the public works

contemplated to be undertaken.

SEC. 72. Publication of proposed ordinance levying special assessment.—The proposed special assessment ordinance shall be published, with a list of the owners of the lands affected thereby, once a week for four consecutive weeks in two newspapers of general circulation in the city, one in English and one in Spanish or Tagalog language, before its adoption by the Board. The said ordinance in English, Spanish and Tagalog language shall also be posted in places where public notices are generally posted in the city and also in the district or section where the public improvement is constructed or contemplated to be constructed.

The Secretary of the Municipal Board shall, on application, furnish a copy of the proposed ordinance to each landowner affected, or his agent and shall, if possible, send to all of them a copy of said proposed ordinance

by ordinary mail or otherwise.

as published.

SEC. 73. Protest against special assessment.—Not later than thirty days after the last publication of the ordinance and the list of landowners, as provided in the preceding section, the landowners affected may file with the Municipal Board a protest against the enactment of the ordinance. The protest shall be duly signed by them and shall set forth the addresses of the signers and the arguments in support of their objection or protest against the special assessment established in the ordinance. If no protest is filed within the time and under the condition above specified, the ordinance shall be considered approved

SEC. 74. Hearing of protest.—The Municipal Board shall designate a date and place for the hearing of the protest filed in accordance with the next preceding section and shall give reasonable time to all protestants who have given their addresses and to all landowners affected by any protest or protests, and shall order the publication once a week for two consecutive weeks, of a notice of the place and date of the hearing in the same manner herein provided for the publication of the proposed special assessment ordinance. All pertinent arguments and evidences presented by the landowners' interest or their attorney shall be attached to the proper records. After the hearing the Municipal Board shall either modify its ordinance or approve it in toto and send notice of its decision to all interested parties who have given their addresses, and shall order the publication of the ordinance as approved finally together with a list of the owners of the parcels of land affected by the special assessment, three times weekly, for three consecutive weeks in the same manner hereinabove prescribed. The ordinance finally passed by said body shall be sent to the Mayor with all the papers pertaining thereto, for his approval or veto as in the case of other city ordinances. If the Mayor approves it, the ordinance shall be published as above provided. but if he vetoes it, the procedure in similar cases provided in this Charter shall be observed.

SEC. 75. When ordinance is to take effect.—Upon the expiration of thirly days from the date of the last publication of the ordinance as finally approved, the same shall be effective in all respects, if no appeal therefrom is taken to the proper authorities in the manner hereinafter prescribed.

Sec. 76. Appeals .- Any time before the ordinance providing for the levying and collection of special assessments becomes effective in accordance with the preceding section, appeals from such assessment may be filed with the President of the Philippines in the case of public works undertaken or contemplated to be undertaken by the National Government, and with the Secretary of Finance in the case of public works, undertaken or contemplated to be undertaken by the city. In all cases, the appeal shall be in writing and signed by at least a majority of the owners of the lands situated in the special assessment zone whose holdings represent more than one-half of the total assessed value of the lands affected. The appellant or appellants shall immediately give the Municipal Board a written notice of the appeal, and the Secretary of the Municipal Board, shall, within thirty days after receipt of the notice of appeal, forward to the officer who has jurisdiction to decide the appeal an excerpt from the minutes of the Board relative to the proposed special assessment and all the documents in connection therewith.

SEC. 77. Decision of the appeal.—Only appeals made within the time and in the manner prescribed in this Act shall be entertained, and the officer to whom the appeal is made may call for further hearing or decide the same in accordance with its merits as shown in the papers or documents submitted to him. All appeals shall be decided within sixty days after receipt by the appellate officer of the docket of the case, and such decision shall be final.

Sec. 78. Fixing of amount of special assessment. As soon as the ordinance is in full force and effect, the city treasurer shall determine the amount of the special assessment which the owner of each parcel of land comprised within the zone described in the ordinance levying the same is to pay each year during the prescribed period, and shall send to each landowner a notice thereof by ordinary mail. If upon completion of the public works it should appear that the actual cost thereof is smaller or greater than the estimated cost, the city treasurer shall without delay proceed to correct the assessment, by increasing or decreasing, as the case may be, the special tax on each parcel of land affected, for the balance of the unpaid annual installments. If all annual installments have already been paid, the city treasurer shall fix the amount of the credit to be allowed to, or the additional special tax to be levied upon, the land as the case may be. In all cases, he shall give notice of such rectifications to the parties interested.

SEC. 79. Payment of special assessment.—All sums due from any landowner or owners as the result of any action taken pursuant to this Article shall be payable to the city treasurer in the same manner as the annual ordinary

tax levied upon real property, and shall be subject to the same penalties for delinquency and be enforced in the same manner as said annual ordinary tax; and all said sums together with any of said penalties shall, from the date on which they were assessed, constitute special liens on said land, with the sole exception of the lien for the non-payment of the ordinary real property tax. If, upon recomputation of the amount of the special assessment in accordance with the next preceding section, it appears that the landowner has paid more than what is correctly due from blin, the amount paid in excess shall be refunded to him lammediately upon demand; in the other case, the landowner shall have one year within which to pay without penalty the amount still due from him. Said period shall be counted from the date the landowner received the proper notice.

SEC. 80. Disposition of proceeds.—The proceeds of the special assessment and penalties thereon shall be applied exclusively to the purpose or purposes for which the assessments were levied. It shall be the duty of the city treasurer to turn over to the National Treasury all collections made by him from special assessment levies for

national public works.

#### ARTICLE XIV .- City Budget

SEC. 81. Annual Budget.—At least four months before the beginning of each fiscal year, the city treasurer shall present to the Mayor a certified detailed statement by department of all receipts and expenditures of the city pertaining to the preceding fiscal year, and to the first seven months of the current fiscal year together with an estimate of the receipts and expenditures for the remainder of the current fiscal year, and he shall submit with this statement a detailed estimate of the revenues and receipts of the city from all sources for the ensuing fiscal year. Upon receipt of this statement and estimate and the estimates of department heads as required by Section eighteen of this Charter, the Mayor shall formulate and submit to the Municipal Board at least two months before the beginning of the ensuing fiscal year, a detailed budget covering the estimated necessary expenditures for the said ensuing fiscal year, which shall be the basis of the annual appropriation ordinance: Provided, however, That in no case shall the aggregate amount of such appropriation exceed the estimate of revenues and receipts submitted by the city treasurer as provided above.

SEC. 82. Supplemental budget.—A supplemental budget formulated in the same manner as the annual budget may be adopted when special or unforeseen circumstances make

such action necessary.

SEC. 83. Failure to enact an appropriation ordinance.—
Whenever the Municipal Board fails to enact an appropriation ordinance for any fiscal year before the end of the current fiscal year, the appropriation ordinance for such year shall be deemed reenacted, and shall go into effect on the first day of July of the new fiscal year as the appropriation ordinance for that year.

# ARTICLE XV.—The Municipal Court

SEC. 84. Regular, auxiliary, and acting judges of municipal court.—There shall be a municipal court for the City of Caloocan, for which there shall be appointed a municipal judge and an auxiliary municipal judge, Municipal Board may, when the circumstances so warrant and subject to the approval of the Secretary of Justice. appropriate an amount for the establishment of another branch of the municipal court, the judge and auxiliary judge thereof to be appointed as herein provided.

The municipal judge may, upon proper application to the Secretary of Justice, be allowed a vacation of not more than thirty days every year with salary. The auxiliary municipal judge shall discharge the duties of the municipal judge in case of absence, incapacity, or inability of the latter until he assumes his post, or until a new judge shall have been appointed. During his incumbency, the auxiliary municipal judge shall enjoy the powers, emol-uments and privileges of the municipal judge who shall not receive any remuneration therefor except the salary to which he is entitled by reason of his vacation provided for in this Charter.

In case of absence, incapacity or inability, of both the municipal judge and the auxiliary municipal judge, the Secretary of Justice shall designate the justice of the peace of any of the adjoining municipalities to preside over the municipal court, and he shall hold office temporarily until the regular incumbent or the auxiliary judge thereof shall have resumed office, or until another judge shall have been appointed in accordance with the provisions of this Charter. The justice of the peace so designated shall receive his salary as justice of the peace plus fifty per cent of the salary of the municipal judge whose office he has temporarily assumed.

The municipal judge shall receive a salary of seven

thousand two hundred pesos per annum.

Sec. 85. Clerk and employees of the municipal court .-There shall be a clerk of the municipal court who shall be appointed by the municipal judge in accordance with the Civil Service Law, rules and regulations, and who shall receive a compensation of not exceeding four thousand two hundred pesos per annum. He shall keep the seal of the court and affix it to all orders, judgments, certificates, records, and other documents issued by the court. He shall keep a docket of the trials in the court, in which he shall record in a summary manner the names of the parties and the various proceedings in civil cases, and in criminal cases, the name of the defendant, the charge against him, the names of the witnesses, the date of the arrest, the appearance of the defendant, together with the fines and costs adjudged or collected in accordance with the judgment. He shall have the power to administer oaths.

SEC. 86. Jurisdiction of the Municipal Court.—The municipal court shall have the same jurisdiction in civil and

criminal cases and the same incidental powers as are at present contented upon them by law. It shall have a current jurisdiction with the Court of First Instance in all criminal cases arising under the laws relating to the nites, and management of latteries, to assaults where the intent to kill is not charged or evident upon the trial to larceny, embezzlement and estafa where the amount of money or property stolen, embezzled or otherwise involved does not exceed the sum or value of two hundred pesos, to the sale of intoxicating liquors, to falsely impersonating an officer, to malicious mischief, to trespose on Government or private property, and to threatening to take human life it may also conduct preliminary investigations for any offense without regard to the limits of punishment, and may release, or commit and bind over any person charged with such offense to secure his appearance before the proper court.

SEC. 87. Incidental powers of municipal court.—The municipal court shall have power to administer oaths and to give certificate thereof; to issue summonses, writs, warrants, executions, and all other processes necessary to enforce its orders and judgments; to compel the attendance of witnesses; to punish contempts of court by fine or imprisonment, or both, within the limitations imposed by the Rules of Court; and to require of any person arrested a bond for good behaviour or to keep the peace, or for the further appearance of such person before a court of competent jurisdiction. But no such bond shall be accepted unless it be executed by the person in whose behalf it is made, with sufficient surety or sureties, to be approved by said court.

SEC. 88. Procedure in municipal court in prosecution for violation of laws and ordinances .- In a prosecution for the violation of any ordinance, the first process shall be a summons: except that a warrant for the arrest of the offender may be issued in the first instance upon the affidavit of any person that such ordinance has been violated; and that the person making the complaint has reasonable grounds to believe that the party charged is guilty thereof, which warrant shall conclude: "Against the ordinance of the city in such case made and provided." All proceedings and prosecutions for offenses against the laws of the Philippines shall conform to the rules relating to process, pleading, practice, and procedure for the judiciary of the Philippines. and such rules shall govern the municipal court and its officers in all cases insofar as the same may be applicable. An appeal from the municipal court to the Court of First Instance shall be governed by the provisions of the Rules of Court.

SEC. 89. Preliminary examinations in the city fiscal's office, municipal court and Court of First Instance.—Every person arrested shall, without necessary delay, be brought before the city fiscal, the municipal court or the Court of First Instance for preliminary hearing, release on bail, or trial. In cases triable in the municipal court for violation of city ordinances, the defendant shall not be entitled as of right to a preliminary examination, except to summary one to enable the court to fix the bail, in any case where the prosecution announces itself ready and is ready for trial within three days, not including Sundays, after the re-

quest for an examination is presented. In all cases brought to the office of the city aseal involving crimes cognizable by the Court of First Instance, where the accused is not already in the legal custody of the police, no complaint or information shall be filed without first giving the accused a chance to be heard in a preliminary investigation, where such accused can be subpostated and appears before the investigating fiscal, with the right to cross-examine the complainant and his witnesses: Provided, That when the accused is detained, he may ask for a preliminary investigation, but he must sign a waiver of the provision of Article One hundred twenty-five of the Revised Penal Code, as amended: And provided, further, That if the case has already been filed in court, he may ask for a reinvesti-gation thereof later on with the same right to cross-examine the witnesses against him: Provided, finally, That not-withstanding such waiver the said investigation must be terminated within seven days from its inception.

SEC. 90. Costs, fees, fines and forfeitures in municipal court.—There shall be taxed against and collected from the defendant, in case of his conviction in the municipal court, such costs and fees as may be prescribed by law in criminal cases in justice of the peace courts. All costs, fees, fines and forfeitures shall be collected by the clerk of court, who shall keep a docket of those imposed and of those collected, and shall pay collections of the same to the city treasurer, for the benefit of the city, on the next business day after the same are collected, and take receipts therefor. The municipal judge shall examine said docket each day, compare the same with the amount receipted for by the city treasurer and satisfy himself that all such costs, fees, fines and forfeitures have been duly accounted for.

SEC: 91. Commitment to prison.—No person shall be confined in the prison by sentence of the municipal court until the warden or officer in charge of the prison shall receive a written commitment showing the offense for which the prisoner was tried, the date of the trial, the exact terms of the judgment or sentence, and the date of the order of the commitment. The clerk shall, under seal of the court, issue such commitment in each case of sentence to imprisonment.

ARTICLE XVI.—Regulation of Places of Amusements and Sale of Intoxicating Liquors

SEC. 92. Power of Municipal Board over amusement places.—All laws and executive orders existing at the time of the approval of this Act referring to the regulation of night-clubs, cabarets, dancing schools, pavilions, cockpits, bars, saloons, bowling alleys, billiard pools and tables, boxing contests and other places of amusements, and the regulations for the sale of intoxicating liquors, shall be inoperative within the City of Caloccan, and the power to promulgate such regulations shall be vested in the Municipal Board and the Mayor by ordinance.

Notwithstanding the provisions of the preceding paragraph, such laws and executive orders existing at the time of the approval of this Act shall continue in force within the City of Caloocan until the Municipal Board and the Mayor shall by ordinance provide otherwise.

# ARTICLE XVII.-Final and Transitory Provisions

SEC. 93. Municipal ordinances existing at the time of approval of this Act.—All municipal ordinances of the Municipality of Caloocan existing at the time of the approval of this Act shall continue in force within the City of Caloocan until the Municipal Board shall by ordin-

ance provide otherwise.

SEC. 94. Tax delinquencies existing before this Act takes effect.—All real property tax delinquencies existing in the City of Caloocan before this Act takes effect shall be governed by the provisions of law then in force: Provided, That all the penalties due on the delinquent realty taxes for the year or years preceding that in which this Act is approved, shall be remitted if such taxes are paid within one year from the approval hereof.

SEC. 95. Change of government.—The city government provided for in this Charter shall be organized on such a date as may be fixed by the President of the Philippines.

The incumbent Mayor, Vice-Mayor and members of the municipal council of the Municipality of Caloocan shall continue in office as the Mayor, Vice-Mayor, and members of the Municipal Board of the city, respectively, until the expiration of their present terms of office.

SEC. 96. Representative District.—Until otherwise provided by law, the City of Caloocan shall continue as part of the first representative district of the Province of Rizal.

SEC. 97. This Act shall take effect on January sixteen, nineteen hundred sixty-two, if a majority of the voters of the Municipality of Caloocan vote in favor of the conversion of their municipality into a city as provided in this Act in a plebiscite which shall be held on the day of the general elections of nineteen hundred sixty-one, and the Commission on Elections shall prescribe the form of the ballot for this purpose.

Approved, June 17, 1961.