

A GENERAL ACT FOR THE ORGANIZATION OF MUNICIPAL GOVERNMENTS IN THE PHILIPPINE ISLANDS.

Act No. 82, January 31, 1901

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

CHAPTER I

GENERAL PROVISIONS.

SECTION 1. (a) The pueblos of the Philippine Islands shall be recognized as municipal corporations with the same boundaries as now existing de jure or de facto, upon organization under the provisions of this Act.

(b) This Act shall not apply to the city of Manila, for which special legislation shall be enacted.

(c) This Act shall not apply to the settlements of non-Christian tribes, for which special legislation shall be enacted.

SEC. 2. (a) Pueblos incorporated under this Act shall be designated as municipalities (municipios), and shall be known respectively by the names heretofore adopted. Under such names they may sue and be sued, contract and be contracted with, acquire and hold real and personal property for the general interests of the municipality, and exercise all the powers hereinafter conferred upon them.

(b) All property and property rights vested in any pueblo under its former organization shall continue to be vested in the same municipality after its incorporation under this Act.

SEC. 3. The government of each municipality established under this Act is herein vested in a president, a vice-president, and a municipal council. The president and the councilors, together with the vice-president, shall be chosen at large by the qualified electors of the municipality, and their term of office shall be for two years from and after the first Monday in January next after their election and until their successors are duly chosen and qualified: Provided, That the president and vice-president elected in nineteen hundred and one shall hold office until the first Monday in January, nineteen hundred and three, or until their successors are duly chosen and qualified and that the councilors elected in nineteen hundred and one shall divide themselves by lot into two classes. The seats of those of the first class shall be vacated on the first Monday of January, nineteen hundred and two and those of the second class one year thereafter, or when their successors are duly chosen and qualified, so that one-half of the municipal council shall be chosen annually.

SEC. 4. (a) Incorporated municipalities shall be of four classes, according to the number of inhabitants. Municipalities of the first class shall be those which contain not less than twenty-five thousand inhabitants, and shall have eighteen councilors of the second class, those containing eighteen thousand and less than twenty-five thousand inhabitants, and shall have fourteen councilors of the third class, those containing ten thousand and less than eighteen thousand inhabitants, and shall have ten councilors; of the fourth class, those containing less than ten thousand inhabitants, and shall have eight.

(b) Municipalities of less than two thousand inhabitants may be incorporated under the provisions of this Act, or may, upon petition signed by a majority of qualified electors thereof, be attached as a barrio to an adjacent and incorporated municipality, if the council of the latter shall grant said petition.

(c) A barrio or barrios with an aggregate population of more than two thousand may be incorporated under the provisions of this Act as a separate municipality, upon the granting by the Commission of a petition signed by two-thirds of the qualified electors thereof.

(d) In case of controversy, the Commission shall determine to which class a town, shall belong, and thereafter, if its population shall sufficiently increase or diminish, it shall pass to a higher or lower class by order of the provincial board.

SEC. 5. The municipality shall be divided into barrios, or wards, and the limits of such barrios shall be clearly defined, as hereinafter provided in section thirty-six. For administrative purposes, the barrios may be grouped into districts. The number of such districts in the municipality shall be equal to the number of councilors, including the vice-president.

CHAPTER II

QUALIFICATIONS OF ELECTORS—ELECTIONS.

SEC. 6. The electors charged with the duty of choosing elective municipal officers shall be male persons, twenty-three years of age or over, who have had a legal residence in the municipality in which they exercise the suffrage for a period of six months immediately preceding the election, and who are not citizens or subjects of any foreign power, and who are comprised within one of the following three classes:

(a) Those who, prior to the thirteenth of August, eighteen hundred and ninety-eight, held the office of municipal captain, gobernadorcillo, alcalde, lieutenant, cabeza de barangay or member of any ayuntamiento.

(b) Those who own real property to the value of five hundred pesos, or who annually pay thirty pesos or more of the established taxes.

(c) Those who speak, read, and write English or Spanish.

SEC. 7. Each elector shall, before casting his ballot, take and subscribe the following elector's oath, which shall be administered by the municipal secretary with whom it shall be filed:

"ELECTOR'S OATH.

"I, do solemnly swear (or affirm) that I am a male resident of the municipality of, in the; and shall have resided therein for the period of six months immediately preceding the next municipal election; that at the date of said election I shall be years of age; that I am not a subject or citizen of any foreign power; that I shall in all respects be entitled to vote therein at the next election for municipal officers; furthermore, that I recognize and accept the supreme authority of the United States of America, and will maintain true faith and allegiance thereto; that I will obey the laws, legal orders and decrees duly promulgated by its authority; and that I impose upon myself this obligation voluntarily and without mental reservation or purpose of evasion, so help me God. (In case of affirmation, the words "So help me God" should be stricken out.)

"(Signature of the elector.)

"Subscribed and sworn to (or affirmed) before me this day of, 19.....

"(Signature of municipal secretary.)"

SEC. 8. The following persons shall be disqualified from voting:

- (a) Any person who is delinquent in payment of public taxes, assessed since August thirteenth, eighteen hundred and ninety-eight.
- (b) Any person who has been deprived of the right to vote by the sentence of a court of competent jurisdiction since August thirteenth, eighteen hundred and ninety-eight,
- (c) Any person who has taken and violated the oath of allegiance to the United States.
- (d) Any person who, on the first day of April, nineteen hundred and one, or thereafter, shall be in arms in the Philippine Islands against the authority or sovereignty of the United States, whether such person be an officer, soldier or civilian.
- (e) Any person who, on the first day of April, nineteen hundred and one, or thereafter, shall make contribution of money or other valuable thing in aid of any person or organization against the authority or sovereignty of the United States, or who shall demand or receive such contribution from others, or who shall make any contribution to any person or organization hostile to or in arms against the authority or sovereignty of the United States, for the purpose of securing any protection, immunity or benefit.
- (f) Any person who, on the first day of April, nineteen hundred and one, or thereafter, shall in any manner whatsoever give aid and comfort to any person or organization in said Islands in opposition to or in arms against the authority or sovereignty of the United States.
- (g) Insane or feeble-minded persons.

SEC. 9. (a) General municipal elections (except the first, for which special provision is hereinafter made, in Chapter VIII) shall be held on the first Tuesday in December of each Year, and the officers elected thereat shall enter-upon their duties on the first Monday of January following. In order to provide properly for municipal elections, the president, during the first five days of the month next preceding the month in which any general election is to be held, shall prepare and cause to be posted a proclamation specifying the place where and the hours during which the election shall be held, and notifying all persons qualified as electors to appear before the municipal secretary during the first fifteen days of the month in which the proclamation is dated, for the purpose of taking the elector's oath. It shall be the duty of the secretary, and he is empowered, to administer the oaths, but without fee.

(b) One copy of the proclamation shall be posted at the main entrance of the municipal building and one in a public and conspicuous place in each barrio of the town. Between the fifteenth and twentieth days of the month, the president shall prepare from the oaths thus taken a list of the qualified electors, alphabetically arranged according to surnames, and shall post it at the main entrance of the municipal building. He shall further prepare and cause to be posted in a public and conspicuous place in each barrio an alphabetical list of the qualified electors residing within its limits. Each list shall be accompanied by a notice specifying a term of five days prior to the election during which any qualified elector may demand his proper enrollment as such, or the exclusion from the list of qualified electors of the name of any person not possessing the right to vote. Such demands shall be made to the president, who shall promptly refer them for settlement to a board consisting of the vice-president, the municipal treasurer and himself. Where the value of land offered as a qualification for voting is disputed, its value as assessed for taxation shall conclusively determine the same. If there is no assessment the value shall be determined by the board. The questions raised before said board shall be determined before the date of the pending election, and the determinations shall be immediately communicated in writing to the person whose

qualifications as an elector are in question.

(c) Special elections, duly called in accordance with the provisions of section thirteen, subsection (b), shall be held on the fourth Tuesday succeeding the call for the same. They shall be conducted in accordance with the rules provided for general elections in sections nine, ten, eleven, twelve, and thirteen.

SEC. 10. Municipal elections shall be held in the house of the municipality, and shall be presided over by a board of election; judges, consisting of three qualified electors who are not candidates at such election and who, together with two tellers possessing like qualifications, shall be designated in writing prior to the day of election by a majority vote of a board consisting of those members of the municipal council who have the longest unexpired terms of office. Should any votes be cast for any member of the board of election judges, said votes shall be void and of no effect. The senior member of the board of judges shall act as its chairman, and the action of the board shall be determined by a majority vote. In case of the absence at the election of any member of the board of judges or of a teller, or his disqualification at any stage of the election, the vacancy or vacancies shall be immediately filled by a majority vote of the entire number of the remaining judges and tellers.

SEC. 11. (a) Elections shall be by secret ballot. Only duly qualified electors shall be allowed in the room where an election is being held. A portion of the room shall be cut off by a railing and gate. Within the space thus inclosed the board of judges shall sit, and tables, together with blank ballots and writing materials, shall be placed for the convenience of voters. The tables shall be separated from each other by screens.

(b) Blank ballots, with the names, of the several offices to be filled printed thereon and with suitable spaces for the insertion of the names of the persons voted for, shall be provided in sufficient numbers by the provincial governor before every general or special election. The municipality shall pay for the ballots, which shall be furnished at cost price. Ballots on other than the above-described official forms will be illegal, unless the provincial governor shall fail to provide the blanks, or to provide them in sufficient number. In the latter event, the board of judges will determine and provide the form to be employed.

(c) Each elector shall fill out his ballot at one of the tables provided for the purpose, by writing in the names of the persons for whom he desires to vote. He shall then fold his ballot and deposit it in the ballot box, first stating to the board of judges his name and the barrio in which he resides. When he has voted, the chairman shall check his name on the official list of voters, in order to avoid the possibility of his voting a second time.

(d) The board of judges shall identify the voters, and shall exclude the ballot of anyone whose name is found not to be included in the official list.

(e) The number of electors admitted to the inclosed space shall never exceed the number of tables, nor shall any two persons occupy once table at the same time, except in the case of electors who can not read and write.

(f) Any elector who can not read and write shall be assisted in the preparation of his ballot by the two tellers, who shall accompany him to a table. One of the tellers, in the presence of the other, shall thereupon fill out a ballot in accordance with the dictation of the elector, who shall then deposit it in the usual manner.

(g) Before an election the board of judges shall provide a suitable ballot box with a slit in the top for the insertion of ballots. Immediately before the voting begins they shall see that the box is empty and shall lock the same. While an election is in progress the ballot box shall be kept locked and the key shall lie constantly in the possession of the chairman of the board of judges, who will not unlock the box or allow it to be unlocked until the board is ready to count the ballots. The box shall not be removed from the presence of the board of judges during the election or until the ballots are counted and the result declared.

(h) The hours for voting shall be from eight antemeridian to four postmeridian, at which latter time the election shall close.

SEC. 12. A plurality of votes shall be sufficient to elect.

SEC. 13. (a) Immediately after the close of the election the box shall be opened by the chairman in the presence of the board, the ballots shall be canvassed by the board, a certificate of the result of the election shall be prepared in duplicate and signed by the members of the board and by the tellers, and the certificate shall be a sufficient warrant for those elected to assume their offices, unless objections are filed as follows: A duplicate, containing the additional statement that a term of three days is granted in which any resident of the town can present to the board, or to the chairman thereof, in writing, such objections as he may deem just and legal against those declared elected, shall be prepared by the board and posted at the main entrance of the municipal building.

(b) On the day following said term of three days a duplicate of the election certificate and the objections made, if any, shall be sent by the chairman of the board of judges to the provincial board. Should the provincial board, upon investigation and after hearing of evidence, if necessary, find the election legal, they shall, within seven days after the receipt of said documents, direct the newly elected officers to qualify and enter upon their duties on the day fixed by this Act, but, if the provincial board determine that there has been an illegality committed in the election of any officer or that any candidate returned is not eligible, they shall so declare in writing, with the reasons therefor, and shall order a special election to fill the vacancies thus occasioned and shall certify their finding and order to the municipal secretary, who shall spread the same on the records of the council. In determining the legality of the election, the provincial board shall ignore irregularities or informalities which do not prevent the declared result from being the actual will of the electors.

CHAPTER III

OFFICERS.—THEIR QUALIFICATIONS, DUTIES, AND COMPENSATION.

SEC. 14. A president, vice-president, or councilor shall have the following qualifications:

(a) He shall be a duly qualified elector of the municipality, twenty-six or more years of age, and shall have a legal residence therein for at least one year prior to the date of election.

(b) He shall intelligently speak, read, and write either Spanish, or the English language or the local dialect.

SEC. 15. In no case shall there be elected or appointed to a municipal office ecclesiastics, soldiers in active service, persons receiving salaries from provincial, departmental, or governmental funds, or contractors for public works of the municipality.

SEC. 16. (a) Every person elected or appointed to a municipal office under the provisions of this Act shall, before entering upon the duties thereof, take and subscribe before the president or municipal secretary the following oath of office:

"OATH OF OFFICE.

"I, ..., having been as of the municipality of..... in the province of, do solemnly swear (or affirm) that I have the prescribed qualifications to hold office in said municipality; that I recognize and accept the supreme authority of the United States of America and will maintain true faith and allegiance thereto; that I will obey the laws, legal orders and decrees promulgated by its duly constituted authorities; that I impose upon myself this obligation voluntarily, without mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office upon which I am

about to enter, so help me God. (Last four words to be stricken out in case of affirmation.)

"(Signature of officer.)

"Subscribed and sworn to (or affirmed) before me this day of, 19.....

"(Signature of president or municipal secretary.)"

(b) Such oaths shall be filed in the office of the municipal secretary.

SEC. 17. Every municipal officer charged with the custody of municipal funds shall, before entering upon the duties of his office, execute a bond to the municipality with two or more sureties, the amount of which bond and the sufficiency of which sureties shall be approved by the president, and by the provincial treasurer, in writing, indorsed thereon, and by the municipal council by a recorded vote. A copy of the bond and the approval of the same shall be spread upon the minutes of the council. The bond shall be fixed at a penal sum of not less than half of the amount of the aggregate revenue which will probably come into the custody of such municipal officer during the current year and shall be conditioned for the faithful performance of the duties of the office and the payment as required by law of all moneys received by such officer for and in behalf of the municipality. The bond shall be filed in the office of the municipal secretary, who shall carefully preserve the same. Should suit be brought on this bond, it shall be no defense to those signing the bond that the above requirements for approval have not been complied with, if in fact, by virtue of such bond, the municipal officer had entered upon the discharge of his official duties.

SEC. 18. The president shall be the chief executive of the municipality.

(a) He shall cause the ordinances of the municipality to be executed, and shall supervise the discharge of official duties by all subordinates.

(b) He shall examine and inspect the books, records, and papers of every officer or agent employed by the municipality.

(c) He shall issue orders relating to the police or to public safety, and orders for the purpose of avoiding conflagrations, floods, and the effects of storms or other public calamities.

(d) He shall draw warrants upon the municipal treasurer for the legitimate payments authorized by the council.

(e) He shall assist the provincial treasurer and his deputies in the collection of taxes.

(f) He shall, with the assistance of the municipal treasurer, one councilor, and the secretary, hold such public auctions as may be authorized by the council.

(g) He shall hold a court to hear and adjudge alleged violations of public ordinances, upon complaint filed by his direction, or by a police officer, or a private citizen; and, after due trial in which the accused and his witnesses shall be heard, shall, upon conviction, impose such punishment, either by admonition or by fine and imprisonment, or both, in his discretion, as is provided in subsection (dd) of section thirty-nine.

(h) Fines shall be paid in coin to the treasurer of the municipality, upon the order of the president, and the municipal officer shall issue a receipt therefor, which shall be countersigned by the president, who shall, upon countersigning it, record the payment of the same in the docket hereinafter prescribed in paragraph (j).

(i) Provided, That if the charge be against a municipal officer or employee for violating his official duty, the president shall have jurisdiction to suspend him, pending action on such violation by the municipal council; and if a line is imposed against such officer, it may be collected by withholding the requisite amount from such salary as

is or may hereafter become due to him.

(j) The president shall keep a docket of the trials held under the preceding paragraph, in which shall be recorded in a summary manner the name of the defendant, the charge against him and the name of the prosecuting witness, the date of the arrest, the date of the trial, the presence of the defendant, and the nature of the judgment, together with the fines collected, if any, in accordance with the judgment. A docket with proper blanks for entry of required details shall be furnished to the president by the provincial governor, and the cost of the same shall be paid out of the treasury of the municipality.

(k) He shall recommend to the municipal council at any time such measures connected with the public health, cleanliness, or ornament of the municipality or the improvement of its finances as he shall deem expedient. He shall preside at all meetings of the municipal council and shall sign its journal; but he shall not vote, except in case of a tie, when he shall give the casting vote. He shall approve ordinances adopted by the municipal council, unless he shall consider them prejudicial to the public welfare, in which case he shall veto them; but the council may pass an ordinance over the veto of the president by a two-thirds vote of all its members, in which case it shall be valid without the signature of the president. If the president shall not either approve or veto an ordinance within five days of its adoption, it shall become a law.

(l) He shall appoint, by and with the consent of the majority of all the members of the council, the municipal treasurer, municipal secretary and all non-elective officers and employees that may be provided for by law or by ordinance; and at any time, for cause, he may suspend any such officer or employee for a period not exceeding ten days, which suspension may be continued for a longer period by the council; and, by and with the consent of a majority of all the members of the council, he may discharge any such officer or employee.

(m) He shall make all nominations at the first meeting of the council after his election, except for those offices in which a vacancy may occur during his term. In case the council shall reject any of the nominations made by him, then it shall be his duty, at the next regular meeting of the council, to submit the names of other persons for appointment. In case a vacancy occurs in any of the above-named offices during the term of office of the president, he shall submit a nomination to the council at the first regular meeting after the occurrence of the vacancy.

(n) During the month of December of each year the president shall prepare and make out in duplicate an annual report, in which he shall set forth the most important events which have occurred in the municipality within the current year. One copy of the report shall be filed in the office of the municipal secretary and the other shall be submitted to the council and thereafter forwarded to the provincial governor on or before the fifteenth day of the following January.

(o) He is authorized to use as a symbol of office a black cylindrical cane, with gold head, gilt ferule and silver cord and tassels.

SEC. 19. The vice-president shall:

(a) Act as substitute for the president in case of the absence of the latter or of his temporary inability to discharge the duties of his office.

(b) In case of a permanent vacancy in the office of president, he shall fill the post for the unexpired portion of the term; and a new vice-president shall be elected by a majority vote of all the members of the council, as provided in section thirty-nine, subsection (b).

(c) He shall be an ex officio member of the council, with all the rights and duties of any other member, and there

shall be assigned to him the barrio or district in which the municipal offices are situated.

(d) He is authorized to use as a symbol of office a black cylindrical cane, with gold head, gilt ferule and black cord and tassels.

SEC. 20. The municipal secretary shall be the clerk of the municipal council, whose meetings it shall be his duty to attend.

(a) He shall keep a journal of the proceedings of the council and of all records and acts of the municipality.

(b) He shall countersign and certify to the correctness of all warrants ordered by the council to be drawn on the treasury of the municipality.

(c) He shall keep his office in the building where the municipal council meets, or at some place convenient thereto, as the council shall direct.

(d) He shall keep a civil register for the municipality and shall record therein all births, marriages, and deaths, with their respective dates. In case of marriages, he shall further record the previous residences of the contracting parties, the name of the person solemnizing the marriage and the names the witnesses. In case of deaths, the causes of death shall be recorded when known. Physicians and midwives residing within the limits of the municipality shall immediately forward to the municipal secretary notification of every birth or death that occurs his or her professional observation, together with the necessary information for making the proper entry in the civil register. Every person resident within the limits of the municipality who is authorized by law to celebrate marriages shall immediately forward to the municipal secretary notification of every marriage which he celebrates, together with the necessary data for properly recording said marriage in the civil register. All entries in the civil register shall be made by the municipal secretary free of charge.

(e) He shall issue upon demand of any person a certified copy of any record within his control, and shall be authorized to charge and receive a fee, which shall not exceed, for both the writing and certificate, ten cents per one hundred words (Mexican currency). The records shall during usual business hours be open to inspection by all residents of the municipality and by all officers of the provincial, departmental, and general governments.

(f) He shall perform all such other duties as the municipal council may by ordinance provide, or as may be imposed by general legislation.

SEC. 21. The municipal treasurer shall receive all moneys paid to the municipality from any source.

(a) He shall give to every person paying money to the municipal treasury a receipt therefor, specifying the date of payment and upon what account paid.

(b) He shall keep a detailed account of all moneys received, and shall pay the same out only under authority of an ordinance or resolution of the council and upon a warrant signed by the president and countersigned by the secretary.

(c) He shall, on or before the third day of each month, make out in triplicate a full and complete statement of the receipts and expenditures of the preceding month, together with a statement of the cash actually on hand in the municipal treasury, he shall deliver two copies to the president, who shall verify them and certify upon the face of each to the correctness thereof and shall then immediately cause one copy to be posted at the main entrance to the municipal building and send the other copy to the provincial treasurer.

(d) He shall pay all lawful warrants in the order in which they shall be presented, and he shall note on the back of each the date of such presentation, and, when payment is made, the date of such payment: Provided, That he shall

not pay any warrant when there is not in the treasury a sufficient amount to meet warrants previously presented and not paid for want of funds.

(e) He shall have his office in the municipal building and shall keep in the municipal safe or strong box, which it shall be the duty of the municipal council to provide, all moneys belonging to the municipality. Such moneys shall be kept separate and distinct from his own money, nor shall he be permitted to make profit, out of public money, nor to lend or otherwise use it, nor to use the same in any method not authorized by law. A municipal treasurer violating the foregoing restriction shall be dismissed from office, if such violation shall be established at a hearing before the provincial treasurer. Such violation shall be considered a malversation of funds, to be tried accordingly under the penal law by a court of competent jurisdiction. The provincial treasurer shall report any such violation to the provincial fiscal for prosecution. The municipal treasurer may to prevent the accumulation of too large an amount of money in the strong-box of the municipality, when especially authorized by resolution of the municipal council, deposit for safekeeping with the provincial treasurer such sums of money as he will not be obliged to use at once, taking a receipt from the provincial treasurer. He shall exhibit this receipt to the municipal council at its next meeting, and the municipal secretary shall record the fact of such exhibition and the date and amount of the receipt.

(f) He shall be the custodian of all municipal property and shall keep a record thereof in a suitable book.

SEC. 22. The president, municipal secretary and municipal treasurer shall receive such annual salaries as the council shall fix:

(a) But, in cases of municipalities of the first class, these salaries shall not exceed, for the president, one thousand two hundred pesos; for the municipal secretary, six hundred pesos and for the municipal treasurer, eight hundred pesos.

(b) In cases of municipalities of the second class, for president, one thousand pesos; for municipal secretary, live hundred pesos; and for municipal treasurer, six hundred pesos.

(c) In cases of municipalities of the third class, for president, eight hundred pesos; for municipal secretary, four hundred pesos; and for municipal treasurer, four hundred pesos.

(d) In cases of municipalities of the fourth class, for president, six hundred pesos; for municipal secretary, three hundred pesos; and for municipal treasurer, three hundred pesos.

(e) The salary of the president, during the period when the vice-president performs his duties, shall be drawn by the vice-president.

(f) The vice-president, except when serving as president, and the councilors shall receive no compensation, their offices being honorary.

(g) No change of salaries by the council, after salaries have been fixed at the organization of the municipality, shall affect that of an officer then elected or incumbent.

SEC. 23. (a) A person elected by the people to fill a municipal office shall not be permitted to decline the same, but shall qualify and discharge the duties thereof, unless before election he shall have presented to the judges of election, and established to their satisfaction, a claim for exemption on the ground:

- That he has discharged the duties of the same office for two previous terms; or
- That he is physically disabled; or
- That he is more than sixty-five years of age.

(b) Any person violating the foregoing provision of this section, and being convicted thereof in a court of competent jurisdiction, shall suffer imprisonment for a term not exceeding six months.

SEC. 24. A second reelection to any municipal office is prohibited, except after two years.

SEC. 25. Should any elective municipal officer become permanently incapacitated for the proper discharge of his duties during his term of office, through accident or disease, his office may be declared vacant by the vote of a majority of all the members of the council, and his successor shall be promptly chosen, also by a majority vote of all the members.

SEC. 26. The term of office of all appointive officers shall be until the end of the term of the president appointing them and until their successors are appointed and qualified, unless sooner removed, as provided in this Act.

SEC. 27. Every officer of the municipality shall, at the expiration of his term, deliver to his successor in office, who shall receipt for the same in duplicate, all property, books, and effects of every description in his possession belonging to the municipality or pertaining to his office. One copy of the receipt shall be delivered to the retiring officer and the other copy shall be filed with the municipal treasurer. Upon the refusal of the retiring officer to comply with this provision, he shall be liable for all damages caused thereby and to such penalty as may be by ordinance prescribed.

SEC. 28. (a) No municipal officer shall be directly or indirectly interested in any contract work, or business of the municipality or in the purchase of any real estate or any other property belonging to the corporation.

(b) Any officer violating the provisions of this section shall, upon a two-thirds vote of all the members of the council, be removed from office; and, upon trial and conviction in a court of competent jurisdiction, shall be imprisoned for not less than six months and not more than two years.

CHAPTER IV

THE MUNICIPAL COUNCIL.

SEC. 29. (a) The municipal council shall prescribe the time and place of holding its meetings. Regular meetings shall be held once in every two weeks and special meetings as often as occasion may demand. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed.

(b) The president, or any two members of the council, may call a special meeting by giving written notice of it to each member of the council, which notice shall be served personally or left at his usual place of abode.

SEC. 30. The majority of the council elected shall constitute a quorum to do business, but a smaller number may adjourn from time to time and may compel the attendance of absentees, under such penalties as may be prescribed by ordinance.

SEC. 31. (a) The regular sessions or meetings of the municipal council shall be public and the person presiding has the authority to exact from all present due respect and proper deportment, to prevent disturbances and disorder, and to order the room cleared of any or all present who give reason for such action by improper behavior.

(b) The council may hold special sessions with closed doors to consider and vote upon appointments submitted to it by the president.

SEC. 32. (a) The municipal council shall determine its own rules of procedure, punish its members for disorderly

conduct, and, with the concurrence of two-thirds of the members, the council may suspend or expel a member for cause, electing his successor by a majority vote of all the members.

SEC. 33. The council shall keep a journal of its own proceedings. The ayes and nays shall be taken upon the passage of all ordinances, upon all propositions to create any liability against the municipality, and upon any other proposition, upon the request of any member, and they shall be entered upon the journal. The affirmative vote of a majority of all the members of the municipal council shall be necessary to the passage of any ordinance or of any proposition creating indebtedness; but oilier measures, except as otherwise specially provided in this Act or by due authority, shall prevail upon the majority vote of the members present at any meeting duly called and held.

SEC. 34. Every ordinance shall go into effect on the tenth day after its passage, unless the ordinance shall provide that it shall take effect at an earlier or a later date. The ordinance on the day after its passage shall be posted by the municipal secretary at the main entrance of the municipal building, he shall certify to the fact of posting and shall spread his certificate upon the minutes of the council, but failure to post an ordinance shall not invalidate the same.

SEC. 35. At the first regular meeting after the election and qualification of a new president, the council shall pass on his nominations to non-elective municipal offices and shall prescribe the duties of all appointed officers and employees when not, determined by the provisions of this Act.

SEC. 36. The council shall definitely fix the limits of the barrios of the municipality, prescribing for them such boundaries that the barrios, taken collectively, shall include the entire territory of the municipality.

SEC. 37. (a) If the number of barrios in a municipality is less than or equal to the number of councilors the council shall put each of its members in immediate charge of a barrio or part of a barrio, so that each barrio shall be under the direction of one or more councilors.

(b) If the number of barrios exceeds the number of councilors, including the vice-president, the council shall group the barrios into as many districts as there are councilors, and shall place each councilor in charge of one such district. Each councilor shall be empowered to appoint one lieutenant in each barrio or part of barrio which comes under his immediate supervision. A lieutenant of barrio shall serve without compensation and shall report directly to the councilor appointing him.

SEC. 38. (a) Each councilor shall keep the people of his barrio or barrios informed as to the acts of the council, or other governmental measures which directly concern them, by means of suitable notices posted in a public and conspicuous place in each barrio. He shall serve in the council as the representative of the people of his barrio or barrios and shall bring their special needs to the attention of that body.

(b) He shall further promptly inform the president of any unusual or untoward event occurring within the barrios assigned to him.

(c) He is authorized to use as a symbol of office a cane with silver head, plated ferule and black cord and tassels.

SEC. 39. The municipal council shall:

(a) Establish and fix the salaries of municipal officers and employees, subject to the limitations expressed in section twenty-two. A list of all salaries authorized by the council shall be posted at the main entrance of the municipal building.

(b) Fill a permanent vacancy in the office of vice-president or of councilor, from among persons having the necessary qualifications, by a majority vote of all its members. A person thus substituted as vice-president or councilor shall serve only for the unexpired portion of the term for which his predecessor was elected and until his

successor shall have been chosen and qualified.

(c) Make appropriations for lawful and necessary municipal expenditures.

(d) Manage the property of the municipality.

(e) Erect all needful buildings for the use of the municipality.

(f) Establish fire limits, prescribe the kind of buildings that may be constructed within said limits and issue permits for the erection of the same, but without charging fees for said permits.

(g) Regulate the establishment and provide for the inspection of steam boilers.

(h) Provide for lighting the streets and for sprinkling the same in cases where it is deemed desirable.

(i) Provide for and regulate the numbering of houses and lots.

(j) Regulate the construction, care and use of streets, sidewalks, wharves and piers in the municipality; prevent and remove obstacles and encroachments on the same; and declare and abate nuisances.

(k) Construct and keep in repair bridges and viaducts, and regulate the use of the same.

(l) Prohibit the throwing or depositing of filth, garbage, or other offensive matter in any street, alley, park, or public square; provide for the suitable collection and disposition of such matter and for cleaning and keeping clean the streets, alleys, parks, and other public places of the municipality.

(m) Regulate the keeping and use of animals, in so far as the same affects the public health and the health of domestic animals.

(n) Require any land or building which is in an unsanitary condition to be cleansed at the expense of the owner or tenant, and, upon failure to comply with such an order, have the work done and assess the expense upon the land or buildings.

(o) Construct and keep in repair public drains, sewers, and cesspools, and regulate the construction and use of private water-closets, privies, sewers, drains, and cesspools.

(p) Prohibit the burial of the dead within the centers of population of the municipality and provide for their burial in such proper place and in such manner as the council may determine.

(q) Establish or authorize the establishment of slaughterhouses and markets, and inspect and regulate the use of the same.

(r) Provide for and regulate the inspection of meat, fruits, poultry, milk, fish, vegetables, and all other articles of food.

(s) Adopt such other measures to prevent the introduction and spread of disease as may, from time to time, be deemed desirable or necessary.

(t) Establish, regulate and maintain a police department.

(u) Provide against the evils of gambling, gambling houses, and disorderly houses of whatsoever sort.

(v) Provide for the closing of opium joints and prohibit and punish the keeping or visiting of any place where opium is smoked or sold for the purpose of smoking.

(w) Provide for the punishment of mendicants, common prostitutes, or habitual disturbers of the peace.

- (x) Prohibit and punish intoxication, fighting, and all disorderly conduct.
- (y) Provide for the arrest, trial, lining, and putting to work on the streets or elsewhere of all persons known to be vagrants, and of persons found within the town without legitimate business or visible means of support.
- (z) Restrain riots, disturbances or disorderly assemblages.
- (aa) Regulate or prohibit the running at large of domestic animals within the limits of the municipality.
- (bb) Prohibit and provide for the punishment of cruelty to animals.
- (cc) Provide for inspection of weights and measures and enforce the keeping of proper weights and measures by vendors, but without the power to exact fees for such inspection.
- (dd) Fix the penalties for violation of ordinances, but no single penalty shall exceed a fine of two hundred pesos or imprisonment for six months, or both; imprisonment shall be imposed in lieu of unpaid fines at the rate of one day's imprisonment for each peso of the fine. An appeal shall lie to the Court of First Instance, next to be held within the province, in all cases where the judgment shall be for a fine exceeding fifteen pesos or for imprisonment exceeding fifteen days; and it shall be the duty of the provincial fiscal to appear for and represent the prosecution in such appeal cases. Pending the appeal the defendant shall remain in custody unless released upon sufficient bail, in accordance with the provisions of law, to await the judgment of the appellate court.
- (ee) Establish, maintain and regulate municipal prisons.
- (ff) Establish and maintain schools.
- (gg) Establish a post-office and provide the collection and delivery of mails; but such regulations must be in harmony with the postal service and rules established by the General Government.
- (hh) Provide by ordinance for the levy of taxes for municipal purposes, within the limitations of law, as hereinafter provided in section forty-three.
- (ii) license and regulate the selling, giving away or disposing in any manner of any intoxicating, malt, vinous, mixed, or fermented liquors, at retail, in quantities of not more than live gallons, and determine the amount to be paid for such licenses, subject to such limitations of general law as may hereafter be enacted.
- (jj) Make such ordinances and regulations, not repugnant to law as may be necessary to carry into effect and discharge the powers and duties conferred by this Act, and such as shall seem necessary and proper to provide for the health and safety, promote the prosperity, improve the morals, peace, good order, comfort, and convenience of the municipality and the inhabitants thereof, and for the protection of property therein; and enforce obedience thereto with such lawful fines or penalties as the municipal council may prescribe under the provisions of paragraph (dd), of this section.

SEC. 40. The municipal council is empowered:

- (a) To order the suspension or removal at any time, for cause, of any non-elective officer, provided that a two-thirds vote of all the members shall be required for such removal.
- (b) To make such provisions for the care of the poor, the sick, or those of unsound mind as it may deem necessary.
- (c) To purchase, receive, hold, sell, lease, convey and dispose of property, real and personal, for the benefit of the municipality, provided that the express authorization of the provincial governor shall be necessary to alienate or constitute any lien upon any real property of the municipality.

- (d) To employ a lawyer or lawyers when necessary in order to defend the interests of the municipality; but ordinary legal questions shall be submitted to the provincial fiscal, who shall answer the same in writing free of charge.
- (e) To provide for the erection of markets, public stables, public bathing establishments, wharves, and municipal cemeteries and for the establishment of ferries; and to fix reasonable fees for the use of the same.
- (f) To provide for the establishment and maintenance of special and professional institutions of learning other than primary schools, and to charge and collect matriculation and tuition fees.
- (g) To construct and maintain waterworks for the purpose of, supplying the inhabitants of the town with water, and control the use of said water and of water-courses within the town.
- (h) To name streets, avenues, and other public places, or change the names thereof.
- (i) To license, tax, regulate or prohibit the keeping of dogs and authorize the killing of the same when at large contrary to ordinance.
- (j) To license, tax or prohibit cock-fighting and the keeping or training of fighting cocks and to license, tax or close cock-pits.
- (k) To license public carriages, carts, and hearses kept for hire; cafes, restaurants, hotels, inns, and lodging houses; billiard tables, theatrical performances, horse races, and circuses.
- SEC. 41. Questions which may arise relative to the constitution or attributes of the municipal government shall be submitted to the provincial fiscal for decision.

CHAPTER V

TAXATION AND FINANCE.

SEC. 42. Taxation shall be just and in each municipality uniform.

SEC. 43. The revenues of the municipality shall be devoted exclusively to local public purposes. They shall be derived from the following sources only:

- (a) An ad valorem tax on all lands, buildings, and improvements in the municipality, except land or buildings owned by the United States of America, the Central Government of the Philippine Islands, any departmental or provincial government in said Islands, or by the municipality, to be levied against the owner or owners thereof, or, in case of doubt or dispute as to ownership, against the possessors thereof, by ordinance duly adopted by the council; which tax shall not be less than one-fourth of one per centum and not more than one-half of one per centum of the value of said lands, buildings, and improvements as assessed in accordance with law: Provided, That upon application to the board of assessors by the owner of any agricultural land and upon satisfactory evidence that he was not in arms against the authority of the United States in these Islands after April first, nineteen hundred and one, or was not giving aid and comfort to those so in arms after said date, his land may be exempted from taxation by said board, with the concurrence of the Board of Tax Appeals, to whom the application and all the evidence shall be submitted for its consideration, for one year after the time when such tax may be first levied under this Act, if it shall appear that such land has not yielded a crop between January first, nineteen hundred and one, and March first, nineteen hundred and two, for the reason that the owner of the land has really been prevented from cultivating the land because of war and its necessary consequences.
- (b) The proceeds of at least one-fourth of one per centum of the lands and improvements as assessed shall be

devoted exclusively to the support of free public primary schools and the providing or erection of suitable school buildings. The municipal council shall have discretion to expend the remaining one-fourth of one per centum or so much thereof as they shall deem wise to levy, for any lawful municipal purpose herein provided.

(c) The granting of the privilege of fisheries.

(d) Fees for the issuing of certificates of ownership of large cattle and of transfer of title in the same.

(e) Rents and profits from all property belonging to the municipality, tolls from ferries, municipal stables, markets, slaughter houses, public bath house, and cemeteries belonging to the municipality.

(f) Rentals for the privilege of establishing and maintaining the same.

(g) Fees for tuition in institutions of instruction other than primary schools founded and maintained by the municipality: but nothing herein shall require the charging of such fees.

(h) Licenses for billiard tallies, theatrical performances, horse races, and circuses; for the selling at retail in quantities of not more than five gallons of any intoxicating malt, vinous, mixed, or fermented liquors; for the keeping of dogs; for cock-pits, cock-fighting or the keeping or training of fighting cocks; for public carriages, carts or hearses kept for hire: and for cafes, restaurants, hotels, inns, and lodging-houses; in accordance with the provisions of section thirty-nine, subsection (ii) and section forty, subsections (i), (j), and (k).

(i) Municipal fines.

(j) An annual tax, hereby imposed for the purpose of protecting the roads of the municipality and the province from destruction, of three dollars, Mexican, upon each draft-cart the wheels of which have tires less than two inches and a half in width, and an annual tax of two dollars, Mexican, upon each cart the wheels of which are rigid with the axles to which they are attached, and an annual tax of five dollars, Mexican, upon each cart having both such tires and axles, all to be collected by the provincial treasurer in the usual manner. One-half the proceeds of such taxes shall be paid into the municipal treasury and one-half shall be paid into the provincial treasury.

SEC. 44. It shall not be in the power of the municipal council to impose a tax in any form whatever upon goods and merchandise carried into the municipality, or out of the same, and any attempt to impose an import or export tax upon such goods in the guise of an unreasonable charge for wharfage, use of bridges or otherwise, shall be void.

SEC. 45. All taxes, licenses, and fees imposed by the council shall be fixed by ordinance and may be changed from year to year, as the council may deem proper.

SEC. 46. The municipal treasurer, during the first fifteen days of January of each year, shall prepare in duplicate itemized statements of the income and disbursements for the preceding calendar year, one copy of which shall be transmitted to the provincial treasurer and the other to the council. He shall produce to the council his books and receipts, together with the stubs of the receipts issued by him and the warrants on which he has made disbursements. The council shall carefully audit these accounts, comparing the statement of income with the duplicate receipts and the statement of disbursements with the warrants. If the amounts are found to be correct they will be attested by the members of the council. Should any member not be in favor of approving them or any item thereof, he will indorse his disapproval in writing thereon, specifying the item or items objected to and the reasons for his objections. A certified copy of the statement, with the signatures thereto and the indorsements thereon, shall be immediately forwarded to the provincial treasurer, who, if he thinks that judicial proceedings should be begun against either the municipal treasurer or the council, or any member thereof, for the unlawful expenditure of money of the municipality, shall, on behalf of the municipality, through the provincial fiscal, begin

proceedings to recover the same.

SEC. 47. (a) During the month of January of each year, the council shall prepare in duplicate a report giving.

(b) An inventory of all buildings, lands, and other property, real and personal, belonging to the municipality.

(c) An itemized estimate of the revenues of the municipality from all sources during the current year, with a statement opposite each item of the amount realized from that source during the last preceding year.

(d) An itemized estimate of the ordinary expenses of the municipality for the current year, with a statement opposite each item of the corresponding expenses for the last preceding year. The estimated ordinary expenses shall not exceed the estimated resources. This estimate shall include a statement of outstanding indebtedness, if such exists.

(e) An estimate of such extraordinary expenditures, if any, as may be required through unusual necessity or to make permanent improvements. Such estimate shall state the approximate total expenditures by reason of such necessity or improvement, the amount which it is expected to expend during the current year, and the source or sources from which it is proposed to secure the necessary funds; also an itemized statement of extraordinary expenditures for the last preceding calendar year. The report hereinbefore provided for shall be in such form as may be prescribed by the provincial treasurer.

(f) Such report, when approved, shall be attested by the president and municipal secretary and shall be forwarded in duplicate to the provincial treasurer for his action. If the provincial treasurer shall, upon consideration, find that the taxes levied will produce the estimated revenue and that the actual expenditures provided for in the report will not exceed in the aggregate the estimate thereof, then he shall approve the same and shall forward one of the copies of the report, with his approval indorsed thereon, to the president to serve as a guide to the municipality in the administration of its finances. If, after the provincial treasurer shall have begun the collection of taxes, he finds that the amount to be actually collected will fall short of the estimate, he shall certify this fact to the council, with a statement of the probable shortage, and it shall be the duty of the council to reduce its subsequent expenditures so as to bring their aggregate within the available income as reported by him.

(g) Expenses not provided for in the annual estimate can only be incurred and paid upon authorization by the provincial treasurer at the request of the municipal council.

SEC. 48. Taxes, imposts, and all other revenues of the municipality shall not be leased or farmed by the municipal council, and shall be collected by the provincial treasurer, or his authorized deputies, as hereinafter provided.

CHAPTER VI

ASSESSMENT.

SEC. 49. (a) The real estate of the municipality shall be valued and assessed for taxation by a board, to consist of the president, the municipal treasurer, and a specially authorized deputy of the provincial treasurer, which board shall be known as the municipal board of assessors. The president of the municipality shall be president of the board of assessors, and the municipal secretary shall be its secretary. The place of meeting of the board, except when viewing land to be valued, shall be the office of the municipal secretary.

(b) All questions presented to the board for its determination shall be decided by a majority vote.

SEC. 50. (a) Before entering upon their duties and the organization of the board, the members shall take and subscribe an oath before the municipal secretary, who is hereby given authority to take oaths for this purpose, in

the following words:

"I,....., do solemnly swear (or affirm) that I will appraise all the real property subject to taxation in the municipality of so far as required by law at its true value in money, and will set the same in the tax list of said municipality at its true value in money, and will faithfully discharge all the duties imposed upon me by law. So help me God. (Last four words to be omitted in case of affirmation.)
(Signature of assessor.)

"Sworn and subscribed to before me this day of, 19.....

"(Signature of municipal secretary.)"

(b) Such oath, when subscribed, shall be filed with the municipal secretary, who shall record the entire oath and certificate upon the records of the board.

SEC. 51. It shall be the duty of every owner of real estate in the municipality to prepare, or cause to be prepared, a statement of the amount of land and improvements thereon which he owns within the municipality, and a description sufficient in detail to enable the board of assessors to identify the same on examination. He shall subscribe the statement and verify the same on oath before the municipal secretary, who is hereby authorized to administer such oath. The statement shall be filed with the secretary of the board of assessors within two weeks after the organization of the board.

SEC. 52. On the first day of September, nineteen hundred and one, the board of assessors shall meet, take the oath of office and organize, and shall proceed to make a list of all the taxable real estate in the municipality by barrios. The names of the owners in each barrio shall be arranged alphabetically, with a brief description, opposite to their names of the property owned by them. In making this list the board of assessors shall take into consideration the sworn statements by the owners of the property in the municipality, hereinbefore required to be filed, but shall not be prevented; thereby from considering other evidence on the subject. For the purpose of completing this list, the board is authorized to summon witnesses, administer oaths to them, and subject them to examination concerning the ownership and amount of real estate in each barrio. It shall be the duty of the board, so far as is necessary, to examine the records of the office of the provincial registrar showing the ownership of real estate in the municipality.

SEC. 53. If the board of assessors shall find parcels of land within the municipality subject to taxation, the owner or owners of which can not be discovered after a proper investigation, it shall be the duty of the board to list the same for taxation, charging the taxes as against an unknown owner and describing, with sufficient accuracy, the property thus listed.

SEC. 54. (a) After having completed the list, the board shall proceed to assess the value of each separate parcel of real estate, and the improvements thereon, if any, at their true value in money; and, where it shall appear that there are separate owners of the land and of the improvements, a separate assessment of the property of each shall be made.

(b) The values so fixed shall be placed upon the tax list opposite the names of the owners and the descriptions of the property taxed.

SEC. 55. If it shall be discovered by the board or brought to their attention, or to the attention of any member thereof, that any taxable real estate in the municipality has escaped listing, it shall be the duty of the board at once to list and value the same and charge against the owner thereof the taxes due for the current year and for all other years since the original assessment under this chapter was made by the board, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and penalties and interest shall be added to the back

taxes as if the same had been assessed at the time when they should have been assessed.

SEC. 56. The board of assessors shall complete their listing and valuation of real property situated within the municipality on or before January thirty-first, nineteen hundred and two, and, when completed, shall authenticate the same by signing the following certificate at the foot of the list:

"We hereby certify that the foregoing list contains a true statement of the aggregate amount of the taxable real estate belonging to each person named in the list, according to the best of our knowledge and belief."

SEC. 57. When the list shall be completed in accordance with the foregoing section, it shall be filed in the office of the secretary of the board and the board of assessors shall, by notice posted at the main entrance of the municipal building and by a notice posted in a public and conspicuous place in each barrio of the municipality, inform the public that the list has been completed and is on file in the office of the secretary of the board and may be examined by any person interested therein, and that, upon a day, at least ten days after the posting of said notice, the board will be in session for the purpose of hearing complaints as to the accuracy of the listing of the property and a proper valuation thereof. After such notices have been posted the secretary shall certify to the fact of posting upon the records, which shall be deemed prima facie evidence thereof. At the day fixed in the posted notice, the board shall meet and hear all complaints then or theretofore filed by persons against whom taxes have been assessed as owners of real estate, and shall make and enter the decision on its minutes; and if the board shall determine that injustice has been done or errors have been committed, it shall have authority to amend the list in accordance with its findings.

SEC. 58. In case any complainant before the board of assessors shall feel aggrieved by its decision, he may, within ten days after the entry of the decision upon the minutes, appeal to a board of tax appeals hereinafter provided for. He shall perfect his appeal by filing a written notice of the same with the board of assessors, and it shall be the duty of the secretary of said board forthwith to transmit the appeal to the board of tax appeals, with all written evidence in the possession of the board relating to said assessment and valuation.

SEC. 59 (a) The provincial board shall constitute the board of tax appeals.

(b) The provincial governor shall be the chairman of this board and the provincial secretary shall be the secretary and shall keep the records of its proceedings.

SEC. 60 (a) Before organizing as such, the members of the board of tax appeals shall take the following oath before a justice of the peace in and for the province:

"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters and issues between tax payers and the municipal board of assessors submitted for my decision, so help me God. (In case of affirmation, the last four words shall be stricken out.)

"(Signature of member of the board.)

"Subscribed and sworn to before me, this day of 190.....

"(Signature of justice of the peace.)"

(b) The oath of each member shall be recorded by the secretary of the board in the minutes of its proceedings and filed in the office of the provincial secretary.

SEC. 61. The board of tax appeals shall hear all appeals duly transmitted to them, and shall decide the same within fifteen days after the expiration of the time limited for the filing of appeals. They shall have authority to cause to be amended the listing and valuation of the property in respect to which the complaint is made, by order

signed by the board, or a majority thereof, and transmitted to the municipal board of assessors, which shall amend the tax list in conformity with said order.

SEC. 62. There shall be exempted from taxation burying grounds, churches and their adjacent parsonages or conventos, and lands and buildings used exclusively for religious, charitable, scientific or educational purposes, and not for private profit; but such exemption shall not extend to lands or buildings held for investment, though the income therefrom be devoted to religious, charitable, scientific, or educational purposes.

SEC. 63. The board of assessors shall meet, after ten days notice posted at the main entrance of the municipal building and in a public and conspicuous place in each barrio, for three days in the month of December in each year, to add to the list of real property of the municipality the value of the improvements placed upon such property during the year preceding, and to reduce the assessment against any taxpayer whose improvements, already assessed, have been destroyed during the preceding year, and for the addition to the list of any property which is taxable and which has theretofore escaped taxation.

SEC. 64. The assessment first made after the organization of the town, as amended from time to time, shall continue in force for the period of five years, unless an earlier provision is made by law for another general assessment.

SEC. 65. (a) All licenses and privilege taxes shall be paid before the licensee or taxpayer shall begin the business or enjoyment of the privilege for which the license or tax is imposed by the ordinance of the council.

(b) All licenses and privilege taxes shall terminate on the thirty-first of May of each year, and anyone beginning a business or exercising a privilege upon which a tax is levied by the council after the thirty-first of May shall be required, before beginning such business or exercising such privilege, to pay the license or tax for the part of the year which remains, to and including the thirty-first of May following.

(c) An addition to the tax or license, in the nature of a penalty amounting to twenty per centum of the original tax or license, to be collected and accounted for by the provincial treasurer in the same manner as the original tax or license, shall be imposed for a failure to pay tax or license when due.

SEC. 66. It shall be the duty of the provincial treasurer to keep a record, open to public inspection, of the names of all persons paying licenses or privilege taxes, arranged alphabetically.

SEC. 67. Within ten days after the passage of the ordinance by the council for the payment of licenses or privilege taxes, the president and municipal treasurer shall prepare a list of the names of the persons whose business, if continued, would render them liable to the license or tax, and they shall transmit such list at once to the provincial treasurer, to enable him more readily to detect persons failing to pay the licenses and privilege taxes for which they shall have become liable.

SEC. 68. The council shall provide that any person conducting a business or enjoying a privilege without paying the tax required by its ordinances shall be punished by fine and imprisonment, after trial and conviction before the president, as in other cases under the limitations prescribed in subsection of section thirty-nine.

CHAPTER VII

COLLECTION.

SEC. 69. Taxes, imposts, and other revenues of the municipality shall not be leased or farmed by the municipal council, but shall be collected by the provincial treasurer, or his authorized deputies, or by the municipal treasurer, as hereinafter provided.

SEC. 70. When collected, the taxes, imposts, and other revenues of the municipality shall be turned over by the provincial treasurer or his deputies, within one week of the date of collection, to the municipal treasurer, together with an itemized statement showing the persons from whom such taxes, imposts, and revenues have been collected, the respective amounts of the same and the nature of the tax, impost or liability on account of which such amounts have been collected, except that it shall be sufficient for the provincial treasurer or his deputy to pay over to the municipal treasurer all amounts received by the provincial treasurer or his deputy for taxes and imposts during the three weeks fixed by his proclamation for payment of annual taxes, as provided in section seventy-four, within one week after the close of that period.

SEC. 71. (a) In case the provincial treasurer shall fail to pay over to the municipal treasurer the amount collected by him, or which should have been collected as required by this Act, the municipality shall at once proceed, through the provincial fiscal, by action against the provincial treasurer upon his official bond, which by law he shall be required to give before entering upon the duties of his office, to recover the amount thus in default.

(b) At the termination of the period of collection as fixed by this Act, the provincial treasurer shall return to the municipal council an account of those taxes that could not be collected, and such treasurer will not be held liable for the uncollected portion, unless because of negligence or bad faith on his part or on the part of his deputy or deputies.

(c) The proceedings under (a) and (b) shall not prevent criminal prosecution for such default where the Penal Code and the circumstances justify it.

SEC. 72. It shall be the duty of the provincial treasurer to be present in the municipality himself or by deputy for at least two days every month during the year, prepared to receive payment of all revenues due to the municipality from any source whatever, except fines, as provided in section eighteen, subsection (t), tolls from ferries operated by the municipality and market fees, the daily receipts from which shall be collected by the municipal treasurer in the manner prescribed by ordinance of the council. The provincial treasurer or his deputy shall give receipts for the same, showing the date of payment, the name of the person paying, the amount of payment and on what account collected, he shall give notice to the president of the coming of himself or deputy, one week before the monthly visit of himself or deputy to the municipality, and the president shall cause the same to be posted at the main entrance of the municipal building and in a public and conspicuous place in each barrio.

SEC. 73. It shall be the duty of the municipality to furnish to the Provincial Treasurer an office in the municipal building where taxes can be conveniently paid and collected.

SEC. 74. Annual taxes due the municipality shall be payable at such times within the three months ending on May thirty-first of each year, as shall be fixed by the provincial treasurer by proclamation posted at the main entrance of the municipal building and also at a public and conspicuous place in each barrio. Taxes shall be due and payable at the office of the provincial treasurer in the municipality, and shall be collected by him or his deputy, on every day except Sunday, during the usual business hours, for the three weeks described in said proclamation by fixing the opening and closing days; and a failure to pay the same within the period of three weeks thus specified shall subject the delinquent taxpayer to the penalty of an additional tax of fifteen per cent of the amount of the original tax due, to be collected at the same time and in the same manner as the original tax. and the proclamation shall so announce. The penalty shall be accounted for by the collecting officer in the same manner as the tax. The provincial treasurer shall fix the time of collection in the municipality with a view to economy in the administration and discharge of his duties and the convenience of the taxpayers of the municipality.

SEC. 75. Fifteen days after the tax shall become delinquent the provincial treasurer or his deputy shall prepare and sign a certified copy of the records of his office, showing the persons delinquent in payment of their taxes and

the amounts of tax and penalty respectively due from them. He shall proceed at once to seize the personal property of each delinquent, and, unless redeemed as hereinafter provided, to sell at public auction, either at the main entrance of the municipal building or at the place where such property is seized, as the provincial treasurer or his deputy shall determine, so much of the same as shall satisfy the tax, penalty and costs of seizure and sale, to the highest bidder for cash, after due advertisement by notice posted for ten days at the main entrance of the municipal building and at a public and conspicuous place in the barrio where the property was seized, stating the time, place and cause of sale. The certified copy of the provincial treasurer's record of delinquents, attested by the municipal secretary, shall be his warrant for his proceedings, and the purchaser at such sale shall acquire an indefeasible title to the property sold. Within two days after the sale the provincial treasurer or his deputy shall make return of his proceedings and spread it upon his records, which shall also be attested by the municipal secretary. Any surplus resulting from the sale, over and above the tax, penalty and costs, shall be returned to the taxpayer on account of whose delinquency the sale has been made.

SEC. 76. 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 shall 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. 77. Taxes and penalties assessed against realty shall constitute a lien thereon, which lien shall be superior to all other liens, mortgages or incumbrances of any kind whatsoever; shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can only be removed by the payment of the tax and penalty, with interest on both at the rate of six per cent per annum from the date of the delinquency.

SEC. 78. In the event that the provincial treasurer or his deputy shall be unable to find sufficient personal property of the delinquent out of which to make all the taxes assessed against him upon his real estate, due either to the municipality, the provincial government or the Central Government, or if the delinquent be unknown, the provincial treasurer or his deputy shall, upon the warrant of the certified record required in section seventy-five, within twenty days after delinquency, advertise the real estate of the delinquent for sale, or so much thereof as may be necessary to satisfy all public taxes upon said property as above and costs of sale, for a period of thirty days. The advertisement shall be by posting a notice at the main entrance of the municipal building and in a public and conspicuous place in the barrio in which the real estate lies, and by publication once a week for three weeks in a newspaper of general circulation published in said province, if any there be. The advertisement shall contain a statement of the amount of the taxes and penalties so due and the time and place of sale, the name of the taxpayer against whom the taxes are levied, and a short description of the land to be sold. At any time before the day fixed for the sale the taxpayer may discontinue all proceedings by paying the taxes, penalties, and interest to the provincial treasurer or his deputy. If he does not do so the sale shall proceed and shall be held either at the main entrance of the municipal building or on the premises to be sold, as the provincial treasurer or his deputy may determine. Within five days after the sale the provincial treasurer or his deputy shall make return of the proceedings and spread it on his records, which shall be attested by the municipal secretary. The purchaser at the sale shall receive a certificate from the provincial treasurer or his deputy, from his record, 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 interest.

SEC. 79. Within one year from the date of sale, the delinquent, taxpayer, or anyone for him, shall have the right of paying to the provincial treasurer, or any authorized deputy, the amount of the public taxes, penalties and interest thereon from the date of delinquency to the date of sale, together with interest on said purchase price at the rate of

fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the provincial treasurer that has thus redeemed the land, and the provincial treasurer shall forthwith pay over to the purchaser the amount by which such land has thus been redeemed, and the land thereafter shall be free from the lien of such taxes and penalties.

SEC. 80. In case the taxpayer shall not redeem the land sold as above provided within one year from the date of sale the provincial treasurer or his deputy, in the name of such treasurer, shall, as grantor, execute a deed in form and effect sufficient under the laws of the islands to convey to the purchaser so much of the land against which the taxes have been assessed as has been sold, free from all liens of any kind whatsoever, and the deeds shall succinctly recite all the proceedings upon which the validity of the sale depends.

SEC. 81. In case there is no bidder at the public sale of such land who offers a sum sufficient to pay the taxes, penalties and costs, the provincial treasurer or his deputy shall declare the land forfeited to the municipality, and shall make, within two days thereafter, a return of his proceedings and the forfeiture, which shall be spread upon the records of his office, and attested by the municipal secretary.

SEC. 82. Within one year from the date of such forfeiture thus declared, the taxpayer, or anyone for him, may redeem said land, as above provided in cases where the land is sold. But, if the land is not thus redeemed within the year, the forfeiture shall become absolute and the provincial treasurer or his deputy 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 land to the municipality. The deed shall be recorded as required by law for other land titles and shall be filed with the municipal treasurer, who shall enter it in his record of municipal property.

SEC. 83. The assessment of a tax shall constitute a lawful indebtedness from the taxpayer to the municipality, 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. 84. No court shall entertain any suit assailing the validity of a tax assessed under this act 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 act, 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. 85. No court shall entertain any suit assailing the validity of a tax sale of land under this Act until the taxpayer shall have paid into court the amount for which the land was sold, together with interest at the rate of fifteen per centum per annum upon that sum from the date of sale to the time of instituting 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.

SEC. 86. No court shall 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. 87. Any officer charged with the duty of assessing real property, who shall willfully omit from the tax lists real property which he knows to be lawfully taxable, shall be guilty of a misdemeanor and punishable by a fine

not exceeding one thousand pesos, or imprisonment not exceeding two years, or both, in the discretion of the court.

SEC. 88. Any officer charged with the duty of listing or collecting license or privilege taxes, who shall willfully omit to list or collect the same or any part thereof, shall be guilty of a misdemeanor and subject to the penalties provided in section eighty-seven.

SEC. 89. Any officer charged with any duty in connection with the assessment or collection of taxes, who shall accept a bribe to influence his official action therein, shall be guilty of a misdemeanor and subject to the penalties provide in section eighty-seven.

SEC. 90. Any person offering a bribe to an officer charged with any duty in connection with assessing or collecting taxes, for the purpose of influencing his official action, shall be guilty of a misdemeanor and subject to the penalties provided in section eighty-seven.

CHAPTER VIII

PROVISIONAL SECTIONS.

SEC. 91. When ten or more residents of the territory of a former pueblo, which has no lawfully organized government, shall sign and file a petition with the Commission asking for the organization of a municipality under this act, the Commission shall, if it deems it wise, grant the petition by appointing the chairman of a committee of officers to effect the organization of the municipality, as herein after provided; but the Commission may, without a petition, appoint such a chairman for any unorganized pueblo.

SEC. 92. The chairman so appointed shall select and appoint five residents of the pueblo, having the qualifications of electors under this act, who, with the chairman, shall constitute a committee of organization.

SEC. 93. The chairman shall issue a proclamation fixing the time and place of holding an election, specifying the offices to be filled, giving the number of councilors to be allotted to the municipality pending the taking of the official census, and notifying all persons desiring to qualify as electors to appear before the committee during the first fifteen days after the publication of the proclamation, for the purpose of taking the elector's oath, which may be administered by any member of the committee. The proclamation shall be posted by some member of the committee at the main entrance of the municipal building and in one public and conspicuous place in each barrio. The committee shall prepare, publish, and correct, within five days after the expiration of the time when electors are required to qualify, a list of electors having the qualifications set forth in section six of this Act. The committee shall preside at the election as judges thereof, and shall make due return thereof to the Military Governor and also to the provincial governor, if there be one, and shall canvass, declare, and publish the results as prescribed in sections nine, ten, eleven, twelve, and thirteen; and the committee shall forthwith proceed, after such declaration and publication, to administer the oath of office to the newly elected officials, as provided in section sixteen.

SEC. 94. The officers elected shall assume the performance of their duties under this Act as soon as they have taken the oath of office.

SEC. 95. Municipalities organized before the date of this Act under General Order Number Forty-three, issued by the Military Governor, August eighth, eighteen hundred and ninety-nine, may reorganize under this Act, upon the granting of a petition for such reorganization signed by a majority of all the members of the municipal council and filed with the Commission. Should the Commission deem it wise to grant such a petition, or to order such reorganization of its own motion without petition, it will appoint the chairman of an organization committee. The

president and vice-president of the municipality shall be members of this committee, and the chairman shall complete it by appointing three other duly qualified electors of the municipality. The duties of this committee shall be identical with those prescribed for the similar committee in section ninety-three.

SEC. 96. (a) Municipalities organized before the date of this Act under General Order Numbered Forty, issued by the Military Governor March twenty-ninth, nineteen hundred, shall continue to exercise the powers conferred upon them by that order, in the manner therein prescribed, until the first day of April, nineteen hundred and one.

(b) On that date this Act shall become operative in such municipalities, and the office of municipal attorney shall be abolished. Alcaldes and municipal lieutenants, elected or appointed under General Order Numbered Forty, will continue to serve until January first, nineteen hundred and three, and until their successors are duly chosen and qualified. They will be known as presidents and vice-presidents respectively, and will assume the duties herein prescribed for these officers. The remaining municipal officers provided for under General Order Numbered Forty are identical with those provided for by this Act, and shall assume the duties and hold office for the terms herein prescribed for them.

(c) The next general municipal election in towns organized under General Order Numbered Forty shall take place on the first Tuesday of December, nineteen hundred and one and shall be for all elective municipal offices, except those of the councilors with the longest time to serve under General Order Numbered Forty, who shall continue to hold office until January, nineteen hundred and three, and until their successors are duly chosen and qualified.

(d) The municipality and its officers shall thereafter exercise all the powers conferred by this Act under the limitations and in the manner herein provided.

SEC. 97. After April first, nineteen hundred and one, and until March first, nineteen hundred and two, one-half of the internal revenue, including revenue derived from forest products on government lands, collected in each municipality organized under this Act for each month shall be paid into the municipal treasury for the uses of the municipality on or before the fifteenth day of the succeeding month.

SEC. 98. Until the present military government shall be replaced by a civil central government of these Islands, or until the Commission shall otherwise enact, the powers conferred by section thirty-nine, subsection (t) on the municipal council of any municipality organized under this Act to provide a police force for the municipality, shall be exercised only upon the approval of the Military Governor or of the commanding officer of the military district in which the municipality is situated; and this approval shall be necessary to the lawful appointment of members of the police force and to the arming of the same. In case the Military Governor shall deem it necessary, the police force of any such municipality shall be directly subject to the orders of the Military Governor or his authorized subordinates.

SEC. 99. In all provinces where a civil provincial government has not been established, the duties of the provincial governor, provincial secretary, provincial treasurer, provincial supervisor, and provincial fiscal shall be performed by military officers designated by the Military Governor for these purposes; and the Military Governor shall further have power, through such subordinates as he may designate for the purpose, to inspect and investigate at any time all the official books and records of the municipalities organized in such provinces under this Act. He may summarily suspend any municipal officer for inefficiency, misconduct, or disloyalty to the United States; and if, upon investigation, it shall prove that the officer is inefficient or is guilty of misconduct or disloyalty, the Military Governor shall have power to remove him. Should he deem such a course necessary in the interest of public safety, he may appoint the successor of such an officer so removed; otherwise, the vacancy will be filled as hereinbefore provided in the case of permanent vacancies.

SEC. 100. In provinces where a civil form of provincial government has been established, the Military Governor shall have the power, through his subordinates, summarily to suspend any municipal officer for gross misconduct or for disloyalty to the United States. He shall, upon such suspension, report his action to the Commission, together with the reasons therefor.

CHAPTER IX

FINAL.

SEC. 101. In provinces where a civil form, of provincial government has been established, power to remove officials found to be inefficient, or to be guilty of misconduct of disloyalty to the United States, and to appoint the successors of all officials so removed, shall be vested in the Commission or its duly authorized agents; and the Commission may summarily suspend any municipal officer, pending investigation of his conduct; but no municipal officer shall be removed from office until he has been notified of the charges against him and has been afforded opportunity to appear before the Commission, or its agent, and present his defense. If, upon investigation, the charges against him are sustained, he shall be removed from office; otherwise, he shall be reinstated. Should the Commission deem that public safety demands such a course, it may appoint the successor of any officer so removed; otherwise, the vacancy will be filled as hereinbefore provided in the case of permanent vacancies.

SEC. 102. So many of the laws and orders in force in the Philippine Islands, or parts thereof, as are inconsistent with the provisions of this Act are hereby repealed. The president of the municipality shall take preferred jurisdiction over all punishable acts mentioned in the Penal Code which are also punishable by this Act.

SEC. 103. In order to secure uniformity in all records, accounts, bonds, dockets, warrants, receipts, licenses, and certificates provided for in this Act, the municipal treasurer shall purchase the necessary blank books, bonds, dockets, warrants, receipts, certificates, and licenses from the provincial supervisor, who shall furnish them at cost.

SEC. 104. The short title of this Act shall be "The Municipal Code."

SEC. 105. This Act shall take effect on its passage.

Enacted, January 31, 1901.

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