

AN ACT CREATING THE CITY OF MUNICIPALITY OF MANDAUE

REPUBLIC ACT NO. 5519, June 21, 1969

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. This Act shall be known as the Charter of Mandaue City.

Article I.—The City as a Public Corporation

SEC. 2. Territory of Mandaue City.—The City of Mandaue which is hereby created shall comprise the present territorial jurisdiction of the Poblacion and the following barrios of Alang-alang, Banilad, Basak, Cabancalan, Cambaro, Canduman, Casili, Casuntingan, Centro, Cubacub, Guizo, Ibabao, Jagobiao, Labogon, Looc, Maguikay, Mantuyong, Opao, Pagsabungan, Paknaan, Subangdaku, Tabok, Tawason, Tingub, Tipolo, Umapad, and all other barrios of the Municipality of Mandaue, Province of Cebu.

SEC. 3. Corporate Character.—The City of Mandaue, per called the City, constitutes a political body corporate and as such is endowed with the attribute of perpetual succession and possessed of the powers which a municipal corporation to be exercised in conformity with the provisions of this Charter.

SEC. 4 General Powers.—The city shall have a common seal and may alter the same at pleasure, and may take, purchase, receive, hold, lease, convey, and dispose of real and personal property for the general interests of the city, condemn private property for the use of the public contract and be contracted with, sue and be sued, and prosecute as well as defend to final judgment and execution, actions where its interests are involved, and exercise all the powers hereinafter conferred.

SEC. 5. Liability for damages.—The city shall not be liable or held for damages or injuries to persons or property arising from the failure of the City Mayor, the City Council or any other city officer or employee, to enforce the provisions of this Charter, or of any other law ordinance, or from the negligence of said Mayor, City Council, or other city officers or employees while enforcing or attempting to enforce said provisions: Provided, however, That nothing herein contained shall prevent a aggrieved party from filing a personal action in proper court against any official or employee of the city government for any act or omission in the performance of his duties.

SEC. 6. Jurisdiction of the City.—The jurisdiction d city for police purpose shall be co-extensive with its territorial jurisdiction, and shall extend to three miles from the shores of the city; and for purposes of protecting and insuring the purity of the water supply of the city, such police jurisdiction shall also extend over or within one hundred meters of any reservoir, conduit, canal, aqueduct or pumping station used in connection with the city water service. The City Court of the city shall have concur jurisdiction with the Municipal or City Courts of the joining municipalities or cities, to try crimes and misdemeanors committed within said drainage area, or within said spaces of one hundred meters. The court first cognizance thereof shall have jurisdiction to try said cases to the exclusion of the others. The police force of the municipality and city concerned shall have concur jurisdiction with the police force of the city for the maintenance of good order and the enforcement of ordinance throughout said zone, areas or spaces.

SEC. 7. Reclamation of foreshore lands.—The city alone authority to reclaim foreshore lands including, submerged

lands within its jurisdiction in accordance with provisions of Republic Act Numbered Eighteen hundred ninety-nine: Provided, however, That should the city reclaim the said foreshore lands and submerged lands through third parties, the contracts relating thereto shall become effective only when the said contracts shall have been approved by the City Council and the City Mayor.

Article II.—The Mayor, Vice-Mayor and the Secretary

SEC. 8. The Mayor.—The Mayor shall be the chief executive of the city He shall be elected at large by the qualified voters of the city. No person shall be eligible for the position of mayor unless at the time of the election is at least twenty-five years of age, a resident of the city for at least ten years prior to his election, and a qualified voter therein. He shall hold office for four years, unless sooner removed, and shall receive a salary as provide for by existing laws. The City Council may appropriate such sum of money as may be necessary for the house allowance of the Mayor, not to exceed two hundred pesos monthly, or commute the same in addition to his salary. The City Mayor shall be vested with authority 1 power to fix and approve official travels of all officials and employees paid out of the city funds, subject however, auditing rules and regulations.

SEC. 9. The Vice-Mayor—There shall be elected a Vice-mayor who shall perform the duties and exercise the of the mayor in the event of death, sickness, or other temporary incapacity of the mayor. The Vice-mayor shall be elected in the same manner as the Mayor and shall at the time of his election possess the same qualifications as the mayor.

If, for any reason the Vice-Mayor is temporarily incapacitated for he performance of the duties of the office of the Mayor, or said office of the Vice-Mayor shall be vacant, the duties and powers of the mayor shall be formed and exercised by a member of the City Council who has obtained the highest number of votes in, preceding elections. Whenever the Vice-Mayor performs the duties and exercise the powers of the Mayor, he automatically ceases to be the presiding officer of the Council. Where a member of the City Council exercises the functions of the Vice-Mayor, said member ceases temporarily to take part in the deliberations of the Council except to preside. When the offices of the City Mayor and the Vice-Mayor are left vacant by virtue of the death or permanent disability of the incumbents, the vacant shall be filled by the councilor who obtained the highest number of votes in the preceding elections and in cased said councilor can not likewise perform the duties and exercise the powers and functions of the office of t Mayor, the councilor who obtained the next highest number of votes in the preceding elections should fill the vacancy and so on with this order of succession down to the last councilor.

The Vice-Mayor shall perform such other duties as may be assigned to him by the mayor or prescribed by law or ordinance. He shall receive a salary as provided for by existing laws.

SEC. 10. General powers and duties of the Mayor.— Mayor shall have immediate control over the execution and administrative functions of the different departments of the city, subject to the supervision of the Preside of the Philippines. He shall have the following general powers and duties:

- (a) To comply with and enforce and give the necessary orders for the faithful enforcement and execution of laws and ordinances in effect within the jurisdiction of the city.
- (b) To safeguard all the lands, buildings, records, moneys, credits and other properties and rights of the City and subject to the provisions of this Charter, have control and administration of all property owned and operated by the city.
- (c) To see that all taxes and other revenues of the city are collected and applied in accordance with appropriations to the payment the city expenses.
- (d) To cause to be instituted judicial proceedings to recover property and funds of the city wherever found; to cause to be defended all suits against the city, and otherwise to protect the interests of the city.

(e) To see that the executive officers and employees of the city properly discharge their respective duties. The Mayor may, in the interest of the service transfer officers and employees except those appointed by the President of the Philippines from one section, division, or service to another section, division or service within the same department without decreasing the compensation they receive.

(f) To examine and inspect, excepting that of the City Treasurer, the books, records and papers of all officers, agents, and employees of the city over whom he has executive supervision and control whenever occasion arises at least once a year. For this purpose he shall be provided by the City Council with such clerical or other assistance as may be necessary.

(g) To give such information and recommend such measures to the City Council as he shall deem advantageous to the city.

(h) To attend, if he wishes to do so, either in person duly authorized representative, the session of the City Council and participate in its discussions, but not to vote.

(i) To represent the city in all its business matters, on its behalf all its bonds, contracts and obligations made in accordance with law and ordinances.

(j) To submit to the City Council at least sixty days beginning of the ensuing fiscal year a budget of receipts and expenditures of the city.

(k) To receive, hear, and decide as he may deem Pr the petition, complaints, and claims concerning all classes of city matters of an administrative or executive character.

(l) To grant or refuse city licenses or permits of classes and to revoke the same for violation of the conditions upon which they are granted, or if acts prohibit by law or city ordinance are being committed under a protection of such licenses or in the premises in which the business for which the license has been granted carried, for any other good reason of general interest.

(m) To exempt, after consultation with the City superintendent of Schools, deserving poor pupils from payment of school fees or any part thereof.

(n) To take such emergency measures as may be necessary to avoid fires, floods, and to mitigate the effects of storms and other public calamities.

(o) To appoint special agents and confidential assistants to assist him in the performance of his duties.

(p) To grant absolute or conditional pardon to persons convicted for violation of the city ordinances.

(q) To perform such other duties and exercise such other powers as may be prescribed by law or ordinance.

Sec. 11. Secretary to the Mayor or the City Secretary.—The Mayor shall appoint one secretary who shall have the rank of a department head and who shall have charge and custody of all records and documents of the city and of any office or department thereof, exceptions those of the departments of finance and assessment as prescribed in Section twenty-two, Article V, of this Act; shall keep the corporate seal and affix the same with h signature to all ordinances and resolutions signed by Mayor and all other official documents and papers of government of the city as may be required by

Laws or ordinances; shall attest all executive orders, proclamations, ordinances and resolutions signed by the Mayor and shall perform such other duties as the Mayor may require of him; shall upon request furnish certified copies records and documents in his charge which are confidential in nature, and collect and receive therefor such fees as may be prescribed by law or resolution of the City Council by issuing the required official receipts a and have his collections turned over to the City Treasurer next day; if such day is a Sunday or a holiday, working day;

he shall also perform such duties required of heads of departments of the city government by Section twenty-two hereof. The position of Secretary shall be regarded as within the unclassified service but may be filled in the manner in which classified positions are filled, and if so filled the appointee be entitled to all the benefits and privileges of classified employees, except that he holds office only during term of the appointing Mayor and until a successor in the office of the secretary is appointed and qualified, unless sooner separated. He shall receive a salary as provided for in existing laws.

Article III.—The City Council

SEC 12. Constitution and Organization of the City Council—The City Council shall be the legislative body of the city, and shall be composed of the Vice-Mayor, who will be its presiding officer, and eight councilors who will be elected at large by the qualified voters of the city. The Vice-Mayor shall have no right to vote except of a tie.

If the Vice-Mayor or a member of the City Council be a candidate for office in any election, he shall be disqualified to act with said body in the performance of the duties thereof relative to such election, and if, for such reason, the number of members should be unduly reduced, the President shall appoint any disinterested voter of the City belonging to the political party of the disqualified member, to act in his place in such matters.

The members of the City Council shall receive a salary as provided for in existing laws.

SEC. 13. Qualifications, election, suspension and removal of members.—The members of the City Council shall at the time of their election, be qualified electors of the residents thereof for at least ten years immediately to their election and not less than twenty-three years of age. Such members may be suspended or removed from office under the same circumstances, in the same manner and with the same effect, as elective provincial and the provisions of law governing the suspension and removal of elective provincial officials are hereby made applicable in the suspension and removal of said members.

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

A vacancy in the City Council shall be filled in accordance with the provisions of the Revised Election Code.

SEC. 14. Secretary of the City Council.—The council shall have a secretary who shall be appointed by the City Mayor upon the recommendation of the City Council serve during the term of office of the members thereof. The compensation of the secretary shall be fixed in accordance with the provisions of existing laws.

The secretary shall be in charge of the records of the proceedings of the City Council and file all documents relating thereto; shall record, in a book kept for that purposes, all ordinances and all resolutions and motions directing the payment of money or creating liability, enacted or adopted by the Council, with the dates of passage of the same, and of the publication of ordinance shall keep the seal, circular in form, with the inscription, "City Council Mandaue City" in the center of which be placed the arms of the city, and affix the same his signature, to all ordinances and other official acts of the Council and shall present the same for signature to the presiding officer, shall cause each ordinance passed to be published as herein provided; shall upon request, furnish certified copies of all records of public character in his charge under the seal of his office and collect and therefor such fees as may be prescribed by resolution of the City Council by issuing the prescribed official and turn over his daily collections to the City Treasurer on the next working day; and shall keep his office and all records therein which are not of a confidential nature open to public inspection during usual business hours.

SEC. 15. Legislative procedure.—The Council shall hold ordinary sessions for the transaction of business during

each weekday which it shall fix by resolution, and such extraordinary sessions, as may be called by the Mayor. It shall sit with open doors unless otherwise ordered by the affirmative vote of a majority of all the members. It shall keep a record of all its proceedings and determine its rules of procedure not herein set forth. A majority of all the members of the Council shall constitute a quorum for the transaction of business, but a smaller number may adjourn from day to day and may compel the immediate attendance of any member who is sent without good cause by issuing to the police of the order for his arrest and production at the session such penalties as shall have been previously prescribed by ordinance. The affirmative vote of a majority of all the members shall be necessary for the passage of any ordinance or of any resolution or motion directing The payment of money or creating liability, but other shall prevail upon the majority votes of the members present at any session duly called and held. The ayes and nays shall be taken and recorded upon the passage of all ordinances, upon all resolutions or motions directing the payment of money or creating liability, and, at the request of any member upon any other resolution or motion. Each approved ordinance, resolution or motion shall be sealed with the seal of the City Council recorded in a book kept for the purpose and shall, on the day following its passage, be posted by the Secretary at the main entrance of the City Hall and in at least other public places, and shall take effect and be in force on and after the tenth day following its passage unless otherwise stated in said ordinance, resolution or motion or vetoed by the Mayor as hereinafter provided. A vetoed ordinance, if re-passed, shall take effect ten days after the veto is overridden by the required votes unless other wise stated in the ordinance, resolution or motion, or is again disapproved by the Mayor.

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

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

SEC. 16. Legislative powers.—The City Council shall have the following legislative powers:

- (a) To provide for the levy and collection of taxes for general and special purposes in accordance with law, including specifically the power to levy real property tax not to exceed one per centum ad valorem notwithstanding any provision of law to the contrary.
- (b) To fix the number and salaries of officials and employees of he city not otherwise provided for in this Act.
- (c) To determine the amount of discretionary and/or contingent or other funds and allowances of the City Mayor.
- (d) To authorize the free distribution of medicines and of evaporated or fresh native milk to indigent mothers, residing in the city and of bread and light meals to indigent children ten years or less of age residing in the city, the distribution to be made under the direct control and supervision of the Mayor.

(e) To fix the schedule of fees and charges for all services rendered by the city or any of its departments, branches or officials.

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

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

(h) To establish and maintain or aid in the establishment and maintenance of vocational schools and institutions of higher learning conducted by the National

Government or any of its subdivisions or agencies with the approval of the Director of Public School Director of Vocational Education to fix reasonable tuition fees for instruction in the vocational schools and in institutions of higher learning supported by the City.

(i) To provide for and maintain an efficient police force for the maintenance of law and order in the city, and make all necessary police ordinances, with a view to the confinement and reformation of vagrants, disorderly, persons, mendicants, prostitutes and persons convicted i violating any of the ordinances of the city.

(j) To maintain the City Court established by law which shall have jurisdiction of all criminal cases under the ordinances of the city, and such further jurisdiction as may be herein or hereafter conferred by law.

(k) To provide for and maintain a city fire department and to establish and maintain engine houses, fire engines, hose trucks, hooks and ladders, and other equipment for the prevention and extinguishment of fires, and to regulate the management and use of the same.

(l) To establish fire zones, determine the kinds of buildings or structures that may be erected within their limits, regulate the manner of constructing and repairing the same, fix the fees for permits for the construction, repair or demolition of buildings and other structures.

(m) To regulate the use of lights in stables, shops and other buildings and places and to regulate and restrain the issuance of permits for the building of bonfires and rockets, and other pyrotechnic displays, and to fix fees for such permits,

(n) To make regulations to protect from conflagrations and to prevent and mitigate the effects of famine, flood, storms and other public calamities, and provide relief for victims thereof.

(o) To tax, regulate and fix the amount of license for the following: hawkers, peddlers, hucksters, not including hucksters or peddlers who sell only native vegetables, fruits or foods personally carried by the hucksters or peddlers; barbers collecting agencies manicurists hairdressers, tattooers, jugglers, acrobats wrestlers and boxers; and shooting galleries, slot machines, merry-go-round and other similar riding devices, and the keeping, preparation, and sale of meat, poultry, fish, game, butter, cheese, vegetable, bread and other provisions; and to impose a municipal occupation tax, not to exceed fifty pesos per annum on lawyers, medical practitioners, land surveyors, architects, public accountants, civil, electrical, mechanical or mining engineers, radio engineers or technicians, veterinarians, dental surgeons, opticians and optometrists, insurance agents and sub-agents, business agents and business consultants, professional appraisers or connoisseurs of tobacco or other domestic or foreign products, music teachers, piano tuners, nurses and midwives, ture instructors, chiropodists, money changers, real estate, commercial and other brokers, and persons engaged in the transportation of passengers or freight by hire, including common carriers and transportation contractors: Provided, That persons exercising their profession or occupation only as salaried employees and not as independent practitioners shall be exempt from the city occupation tax herein prescribed.

(p) To tax, fix the license fee and regulate the business of hotels, restaurants, refreshment parlors, cafes, lodging houses, brewers, distillers, rectifiers, laundries, dyeing and cleaning establishment, beauty parlors, physical or beauty culture and fashion schools, clubs, livery garages, public warehouses, pawnshops, treaters, cinematographs, and the letting or subletting of lands and buildings, whether used industrial or residential purposes; and further to fix the location of, and to tax, fix the license fee on and regulate the business of livery stables, boarding stables, embalmers, public billiard tables, public pool, bowling alleys, dance halls, public dancing halls, night clubs, circuses and other similar parades, public vehicles, public ferries, cockpits, dealers in second hand materials or merchandise, junk dealers, theatrical performances, boxing contests, public exhibitions, blacksmith shops, foundries, steam boilers, lumber yards, shipyards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzene, turpentine, hemp, cotton, nitroglycerine, petroleum or any of the products thereof and all other highly combustible or explosive materials, and other establishments likely to endanger the public safety or give rise to conflagrations or explosions, and subject to the provisions of ordinances issued by the Bureau of Health in accordance with law, tanneries, renderies, tallow, chandleries, bone factories, soap factories: Provided, That no license shall be granted to any theater or cinematograph unless the applicant for said license agrees to exhibit pictures made in the Philippines to the extent of at least five per centum of their annual exhibitions: And provided further, That any violation of this condition shall cause the revocation of the said license.

(q) To tax and fix the license fees on printers or bookbinders or both, tailor shops, milliners, manufacturers of jewelry, embroideries, sail or awnings or both, rope, paper, leather goods, including shoes, slippers, sandals, harnesses and valises or bags, sporting goods, rubber goods, plastic and celluloid products, hardware including glasswares, cooking utensils, electrical goods, and construction materials, chemical products including drugs, perfumes, toilet articles, paints, dyes and inks, textiles, shell lamps or lamp shades or both, statuettes or tomb stones or both, sacks, furniture of all kinds including rattan goods, wire, brass beads or both, clothing, hats, eye-glasses or optical goods or both, fertilizers or buttons.

Manufacturers above-mentioned shall not be subject to the payment of any city tax or license fee as retail dealers of their own products.

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

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

For purposes of this section, the term "general merchandise" shall include poultry and livestock, agricultural products, fish and other allied products.

(s) To tax, fix the license fee on and regulate the sale, trading in or disposal of alcoholic or malt beverages, wines and mixed or fermented liquors, including tuba, basi, tapuy offered for retail sale.

(t) To impose a tax on all products or commodities manufactured or produced within the city.

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

(v) To regulate the method of using steam engines and boilers, and all other motive powers other than marine, or belonging to the Government of the Philippines; to provide for the inspection thereof and fix a reasonable

fee for such inspection to regulate and fix the fees for the licenses of the engineers in operating the same.

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

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

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

(z) To prohibit, and provide for the punishment of cruelty to animals.

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

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

(cc) Subject to the provisions of existing laws, to provide for the laying out, construction and improvement, and to regulate the use of streets, avenues, alleys, sidewalks, piers, parks, cemeteries, and other public places; to provide for the lighting, cleaning, and sprinkling of streets and public places; to regulate, fix license fees for and prohibit the use of the same for processions, signs, signposts, awnings, awning posts, and the carrying or displaying of banners, placards, advertisements, or handbills, or the flying of signs, flags or banner whether along, across over or from buildings along the same, to prohibit the placing, throwing, depositing, or leaving of obstacles of any kind, garbage, refuse, or other offensive matter or matters liable to cause damage on the street and other public places and to provide for the collection and disposition thereof; to provide for inspection of fix the license fees for and regulate the openings in the same for laying of water, sewer, and other pipes, the building and repair of tunnels, sewers and drains, and all structures in and under the same and erecting of poles and the stringing of wires thereon; to provide for and regulate crosswalks, curbs and gutters thereon to name streets without a name and provide for and regulate the numbering of houses and lots fronting thereon or in the interior of the blocks; to regulate traffic and sales upon the streets and other public places; to provide for the abatement of nuisances in the same and punish the authors or owners thereof; to provide for the construction and maintenance, and regulate the use of bridges, viaducts and culverts; to prohibit and regulate ball-playing, kite-flying, hoop-rolling and other amusements which may annoy persons using the streets and public places, or frighten horses or other animals; to regulate the speed of horses and other animal driven vehicles within the limits of the city.

(dd) To provide for the construction and maintenance of, and regulate the navigation on, canals and water courses within the city and provide for the cleansing and purification of the same; unless otherwise provided by law to provide for the construction and maintenance, and regulate the use of public landing places, wharves, piers, docks and levees, and those of private ownership; and provide for or regulate the drainage and filling of private premises when necessary in the enforcement of sanitary rules and regulations issued in accordance with law.

(ee) Subject to the provisions of the Public Service Law, to fix the charges to be paid by all watercraft landing at or using public wharves, docks, levees, or landing places owned, operated, managed or controlled by the city or to impose inspection fees for said watercraft landing or using private landing places, docks or foreshore areas.

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

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

(hh) Subject to the rules and regulations issued by the Director of Health Services in accordance with law, to provide for the establishment, maintenance and to fix the fees for the use of, and regulate public stables, laundries and baths, and public markets and prohibit the establishment or operation within the city limits of public markets and prohibit the establishment or corporation other than the city.

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

(jj) To regulate, inspect and provide measures preventing any discrimination, or the exclusion of any race or races in or from any institution, establishment, or service open to the public within the city limits or in the sale and of gas or electricity, or in the telephone service; to fix and regulate charges therefor where the same has not been fixed by national law, to regulate and provide for the inspection of all gas, electric and telephone conduits, mains, meters and other apparatus, and provide the condemnation, substitution or removal of the same defective or dangerous.

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

(ll) To provide for the enforcement of the rules and regulations issued by the Director of Health Services; and by ordinance to prescribe penalties for violation of such rules and regulations.

(mm) To extend its ordinances over all waters within the city, and over any boat or other floating structures

thereon and for the purpose of protecting and insuring the purity of the water supply of the city, over all territory within the drainage area of such water supply within one hundred meters of any reservoir, conduit, canal, aqueduct, or pumping stations used in connection with the city water service.

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

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

(pp) To grant fishing¹ and fishery privileges subject to the provisions of the Fisheries Act.

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

(rr) To enact all ordinances it may deem necessary and proper for the sanitation and safety, the furtherance of the prosperity and the promotion of the morality, peace, good order, comfort, convenience and general welfare of the city and its inhabitants, and such others as may be necessary to carry into effect and discharge the powers and duties conferred by this Charter; and to fix penalties for the violation of ordinances, which shall not exceed two hundred pesos fine and imprisonment not exceeding thirty days, or both such fine and imprisonment for a single offense.

(ss) To exercise the power of eminent domain without the approval of the Department Head concerned or the President of the Philippines, for the following purposes; the construction or extension of roads, streets, sidewalks, ferries, levees, wharves, piers, airfields, the construction of public buildings including schoolhouses and the making of necessary improvements in connection herewith; the establishment of parks, playgrounds, plazas, places, artesian wells, or systems for the supply & water, irrigation canals and dams, and the establishment of nurseries, breeding centers for animals, health centers, cemeteries, crematories, drainage system, cesspools, or sewage system and abattoirs.

(tt) To dispose by lease or otherwise all lands of the public domain ceded to it by the National Government pursuant to the provisions of Section ninety-four of this Charter.

In adopting, however, new tax measures, no new ordinance shall be enacted providing for new rates of taxes fees, or increasing the rates already imposed under existing ordinances, unless the businessmen, manufacturers, operators, enterprisers, and other persons subject to tax who may thereby be affected, shall have been given the opportunity to be heard and express their views relative thereto: Provided, That in any case where an ordinance or ordinances have been nullified by any competent court or otherwise declared inoperative by competent authority or authorities, another ordinance or ordinances shall be enacted revising the voided ordinance or ordinances.

SEC. 17. Restrictive provisions.—No commercial sign, signboards or billboards shall be erected or displayed on public lands, premises or buildings. If after due investigation, and having given the owners an be heard, the Mayor should consider any sign, signboard or billboard displayed or exposed to public view as offensive to the sight or is otherwise a nuisance, he may order the removal of such sign, signboard, or billboard, and if the same is not removed within ten days after he has issued such orders, he may himself cause its removal, the sign, signboard, or billboard shall thereupon be forfeited to the city and the expense incident to the removal of the same shall become a lawful charge against any person or property liable for the erection or display thereof.

ARTICLE IV.—Barrios as Quasi-Municipal Corporation

SEC. 18. Definition and general powers of barrios - organization of all barrios shall be as provided for under

Republic Act Numbered Thirty-five hundred ninety, otherwise known as the Revised Barrio Charter: Provided, however, That upon petition of the majority of the registered voters in the areas affected, a new barrio may be created or the name of an existing one may be changed by the majority vote of the entire membership of the City Council: Provided, further, That no barrio may be created if its population is less than five hundred per nor out of the limits of the city.

SEC. 19. Barrio Captains.—The election of barrio captains, his powers and duties shall be as provided for and defined under Republic Act Numbered Thirty-five hundred ninety, otherwise known as the Revised Barrio Charter.

SEC. 20. Special election of barrio officials.—The election of barrio officials of barrios within the City shall be conducted according to the provisions of Section eight of Republic Act Numbered Thirty-five hundred ninety: Provided, however, That, if for any reason no election is held within the month of January, the City Mayor shall, upon resolution of the barrio council or written petition by at least fifty members of the barrio assembly, fix the date of the election which shall not be beyond forty days from receipt of said resolution or petition.

SEC. 21. Applicability of Revised Barrio Charter.— All tiers related or pertaining to the barrios and the composition of the barrio assembly as well as all other barrio officials and their functions shall be governed by Republic Act Numbered Thirty-five hundred ninety, otherwise known as the Revised Barrio Charter.

ARTICLE V.----- Departments and Offices of the City

SEC. 22. City Departments.—There shall be the following departments over which the Mayor shall have to control and supervision, excepting those of the departments of finance and assessment, which shall be under the direct supervision and control of the Department of Finance of the National Government, and the Law Department which shall be under the direct control and supervision of the Secretary of Justice, any existing law to the contrary notwithstanding:

- Department of Finance;
- Department of Engineering and Public Works;
- Law Department;
- Department of Health ;
- Police Department;
- Fire Department; and
- Department of Assessment.

The City Council may from time to time make such readjustment of the duties of the several departments as the public interest may demand.

SEC. 23. Powers and duties of heads of departments.—Each head of department of the city government shall be in control of such department, and shall possess such powers as may be prescribed herein or by ordinances. He shall certify to the correctness of all payrolls and vouchers of his department covering the payment of money before payment except as herein otherwise provided. At least seventy-five days before the beginning of each fiscal year, he shall prepare and present to the Mayor an estimate of the receipts and appropriation necessary for the operation of his department for the ensuing fiscal year, and shall submit therewith such information for purposes of comparison as the Mayor may desire. He shall submit to the Mayor as often as required reports covering the operation of his department.

In case of absence or sickness, or inability to act any other reason, of the head of one of the city departments, the officer next in charge of that department shall perform the duties of the head of the department concerned. In case of temporary vacancy, the officer next in charge performing the duties of the head of such department shall, during his incumbency in an acting capacity, receive the salary and other emoluments of the latter.

In case of temporary disability of the department head and of the officer next in charge, the Mayor may temporarily designate any of his officer in the service of the city to perform the duties of the head of such department until the return to duty of the department head or his assistant.

SEC. 24. Appointment, removal and salaries of officials and employee.---Unless there is an existing; or subsequent law or laws to the contrary, the President of the Philippines shall appoint, upon the recommendation of the City Mayor, with the consent of the Commission on Appointments, the Judges of the City Court the City Treasurer, the City Engineer the City Fiscal and his assistants, the City Health Officer, the City Superintendent of Schools, and other heads of such city department may be created. The City Mayor shall, with the consent of the City Council appoint the City Assessor, Chief of Police and the Chief of the City Fire Department. These officers can only be removed for just cause.

Notwithstanding any provisions of law to the contra the salaries of all officials appointed by the President of the Philippines shall be borne by the National Government.

Subject to the provisions of the Civil Service Law Republic Act Numbered Fifty-one hundred eighty-five otherwise known as the Decentralization Law, the City Mayor shall appoint all other officers and employees paid out of the city funds, and they shall be suspended or removed accordance with law.

SEC. 25. Officers not to engage in certain transactions.----It shall be unlawful for any city officer, individual or as a member of a firm, to engage in any business transaction with any of its authorized officials, boards, agents, or attorneys, whereby money is to be paid out of the resources of the city to such person or firm; or to purchase any real estate or other property belonging to the city, or which shall be sold for taxes or assessments, or by virtue of legal process at the suit of the city; or to be surety for any reason having a contract or doing business with the city, for the performance of which security be required; or to be surety on the official bond of any officer of the City; and shall not be financially interested in any transaction or contrac in which the national government, or any subdivision or instrumentality thereof is an interested party.

SEC. 26. The General Auditing Office--- There shall be a City Auditor who shall have charge of the city auditing department. He shal receive and audit all accounts of the city in accordance with the provisions of law relating to government accounts and accounting rules and regulations promulgated by the General Auditing Office. The city auditor shall be appointed by the Auditor General and shall receive the salary rate provided by existing laws: Provided, however, That one-half of such salary shall be paid by the National Government and the other half by the city.

SEC. 27. The Bureau of Public Schools.—The Director of Public Schools shall exercise the same jurisdiction powers in the city as elsewhere in the Philippines, and superintendent of schools shall have all the powers and duties in respect to the schools of the city as are vested in division superintendents in respect to schools of their division.

The City Council shall have the same powers with respect to the establishment of schools as are conferred by law on municipal councils.

SEC. 28. The Bureau of Supply Coordination.----The Director of Supply Coordination shall purchase and supply in accordance with law all supplies, equipment, mate and property of every kind, except real estate for use of the

city and any of its departments and offices. But contracts for completed work of any kind for the use of the city or any of its departments or offices, involving both labor and materials, where the materials are furnished by the contractor shall not be deemed to within the purview of this section.

Sec. 29. Reports to the Mayor concerning schools.----The city superintendent of schools shall make a quarterly report of the condition of the schools and school buildings of the city to the Mayor, and such recommendations as would seem wise to him relative to schools or school buildings in the city.

Article VI.—Department of Finance

SEC. 30. The City Treasurer, his powers and duties.---- There shall be a City Treasurer, who shall receive a salary as provided for by existing laws, who shall have charge of the Department of Finance and shall act as chief fiscal officer and financial adviser of the city and custodian of its funds. He shall have the following general powers and duties:

- (a) Collect all taxes due the city, all license fees authorized by law or ordinance, all rents due for lands, markets, and other property owned by the city, all other charges of whatsoever nature fixed by law or ordinance and receive and issue receipts for all costs, fees, fines, and forfeitures imposed by the city court from the clerk thereof, and the fees collected by the sheriff or his deputies.
- (b) Collect all miscellaneous charges made by Engineering Department and by other departments of the city government, and all charges made by the city engineer for licenses and the installations, maintenance and services rendered in the operation of the private privy system.
- (c) Unless otherwise specifically provided by law or regulations to perform in and for the city the duties imposed by law or regulations upon provincial treasurers generally as well as the other duties imposed upon him by law.
- (d) Purchase and issue all supplies, equipment or other required by the city as may be authorized, subject to the general provisions of law relating thereto.
- (e) Be accountable for all funds and property of the city and shall render such accounts in connection therewith as may be prescribed by the Auditor General.
- (f) Deposit daily all city funds and collections in any bank duly designated as government depository which shall be determined by the City Council.
- (g) Disburse the funds of the city in accordance with duly authorized appropriations, upon properly executed vouchers bearing the recommendation of the chief of the department concerned and duly approved by the City.

Mayor, and on or the twentieth day of each month, he shall furnish the Mayor and the City Council for their administrative information a statement of the appropriation, expenditures and balances of all funds and accounts as to the last day of the month preceding.

Article VII.—Department of Engineering and Public Works

SEC. 31. The City Engineer, his powers and duties.— There shall be a city engineer who shall have charge of the department of engineering and public works. He shall receive a salary as provided for in existing laws. He shall have the following powers and duties:

- (a) Have charge of all the surveying and engineering work of the city; and shall perform such service in connection with public improvements, or any work entered upon or projected by the city or any department thereof as may require the skill and experience of a civil engineer.
- (b) Ascertain, record, and establish monuments of city survey and from thence extend the survey of city and locate, establish, and surve all city property and also private property abutting on the same whenever directed

by the Mayor. (c) Prepare and submit plans, maps, specifications, and estimates for buildings, streets, bridges, docks, and other public works, and supervise the construction and repair of the same.

(d) Make such tests and inspection of engineering materials used in construction and repair as may be necessary to protect the city from the use of materials of a poor or dangerous quality.

(e) Have the care of all public buildings, when erected, including markets and slaughterhouses and all buildings rented for city purposes, and of any system now or here-after be established by the city for lighting the streets, public places and public buildings.

(f) Have the care, of all public streets, parks, and bridges, and shall maintain, clean, sprinkle, and regulate the use of the same for all purposes as provided by ordinance; shall collect and dispose of all garbage, refuse, the contents of closets, vaults and cesspools, and all other offensive and dangerous substances within the city.

(g) Have the care and custody of all public docks, wharves, piers, levees, and landing places of the city.

(h) Prevent the encroachment of private building and fences on the streets and public places of the city.

(i) Have general supervision and inspection of all private docks, wharves, piers, levees and landing places, and waterways, of the city, and shall recommend to the Mayor for the issuance of permits for the construction, repair and removal of the same, and enforce all ordinances relating hereto.

(j) Have the care and custody of all the public system of waterworks and sewers, and all sources of water supply and shall control, maintain, and regulate the use of the same in accordance with the ordinance relating thereto; shall inspect and regulate the use of all private systems for supplying water to the city and its inhabitants, and all private sewers and their connections with the public water system.

(k) Supervise and regulate the laying of the mains and connections for the purpose of supplying gas to the inhabitants of the city.

(l) Inspect and render the report on the conditions of public property and public works whenever required by the Mayor.

(m) Supervise and regulate, the location and use of the engines, boiler, forges, and other manufacturing and heating appliances in accordance with law and ordinances relating thereto. He is authorized to charge, at rates to be fixed by the Council with the approval of the department head, for sanitation and transportation service.

(n) Inspect and supervise the construction, repair, removal, and safety of private buildings, and regulate and enforce the numbering of houses in accordance with the ordinance of the city.

(o) With the previous approval of the Mayor in each case, he shall order the removal of buildings and structures erected in violation of the ordinances; shall order the removal of the materials employed in the construction and repair of any building or structure dangerous to the public to be made secure or torn down.

(p) File and preserve all maps, plans, notes, surveys, and other papers and documents pertaining to his office.

SEC. 32. Authority to execute public works projects and improvements.—The city shall have the authority to undertake and carry out any public works project and improvement, financed by city funds or any other funds borrowed from or advanced by private parties, under the supervision of the City Engineer, without the intervention of the Department of Public Works and Communications. The approval of the plans and specifications thereof by the City Mayor and the City Engineer with the favorable recommendation of the City Council shall so constitute as sufficient warrant for the undertaking and execution of the said projects. It may, however, consult if it so desires the Department of Public Works and Communications in connection with the preparation of plans and specifications for the public works projects. The city shall likewise have the authority to

execute city public works projects either by administration or by contracts under the usual bidding procedure of the government: Provided, That in cases where expenditure of public funds is not involved public bidding may be dispensed with.

SEC. 33. Assistants and employees.—To assist the City Engineer in the discharge of his duties, there shall lie such assistant engineers, superintendents, and other employees as are from time to time provided for in appropriation ordinances.

Article VIII.—Law Department

SEC. 34. The City Fiscal, his powers and duties.—There shall be a city fiscal who shall discharge his duties under the general supervision of the Secretary of Justice. He shall have the qualifications and shall receive a salary as provided for by existing laws. There shall be two assistant city fiscals who shall be known as the first and second assistant city fiscal, respectively, and shall likewise have the qualifications and shall each receive the salary as provided for by existing laws. The City Council may create positions of special counsel to assist the city fiscal if the need arises. The salaries of Special Counsel shall be fixed by the City Council. The City Mayor shall appoint the special counsel with the consent of the City Council. He shall have the following powers and duties:

- (1) Represent the city in all civil cases wherein the city or any officer thereof, in his official capacity, is a party, and shall prosecute and defend all civil actions related to or connected with any city office or interest.
- (2) When directed by the Mayor, institute and prosecute in the city's interest a suit on any bond, or contract and upon any breach or violation thereof.
- (3) Give his opinion in writing, when requested by the Mayor, or the City Council or any of the heads of the city departments, upon any question relating to the city or the rights or duties of any city officer thereof.
- (4) Whenever it is brought to his knowledge that any city officer or employee is guilty of neglect or misconduct in office, or that any person, firm, or corporation holding exercising any franchise or public privilege from the city, has failed to comply with any condition, or to pay consideration mentioned in the grant of such franchise or privilege, he shall investigate or cause to be investigated the same report to the Mayor.

Until such time as the position of City Attorney shall have been created, the City Fiscal shall be the legal adviser of the city and its officers. In addition, he shall have the following powers and duties:

- (a) Have exclusive charge of the prosecution of all crimes and violations of the city ordinances, in the City Court of Mandaue or the Court of First Instance and shall charge all the duties in respect to criminal prosecution as are enjoined by law upon provincial fiscals.
- (b) Investigate all charges of crime, misdemeanors, and violations of laws and city ordinances and have the necessary information or complaints prepared or made against the accused. He or any of his assistants may conduct such investigations by taking oral evidence of reputed witnesses, and for this purpose may issue subpoena to summon witnesses to appear and testify under oath before him, and subpoena duces tecum for the production of documents and other evidence. The attendance of an absent or recalcitrant witness may be enforced by application for a warrant of arrest to the City Court or to Court of First Instance.
- (c) Investigate the cause of sudden deaths which have not been satisfactorily explained and when there is suspicion that the cause arose from the unlawful acts or omissions of other persons, or from foul play. For that purpose, he may cause autopsies to be made in case it is deemed necessary and shall be entitled to demand and receive for the purpose of such investigations or autopsies the aid of the city health officer.
- (d) Render at all times such official services the Mayor or the City Council may require, and shall have such powers and perform such duties as may be prescribed by law or ordinances.

(e) Unless a Register of Deeds for the city shall have been appointed, he shall act as the Register of Deeds for the city without additional compensation.

SEC. 35. Assistant and employees.—To assist the City Fiscal in the performance of his duties, he shall have such assistants and clerks as may be provided for by the City Council.

Article IX—Department of Health

SEC. 36. The City Health Officer, his power and duties.— There shall be a city health officer who shall have charge of the department of health and shall receive a salary as provided for by existing laws. He shall have the following powers and duties:

- (a) Have general supervision over the health and sanitary conditions of the city, including the cleaning of crematories, cemeteries, stockyards, slaughterhouses and markets.
- (b) Execute and enforce all laws, ordinances and regulations relating to the public health.
- (c) Recommend to the City Council the passage of such ordinances as he may deem necessary for the preservation of the public health.
- (d) Cause to be prosecuted all violations of the sanitary rules, laws, ordinances or regulations.
- (e) Make sanitary inspections and he may be aided therein by such members of the police force of the city or the Philippine Constabulary as shall be designated as sanitary police or proper national police officer and such sanitary inspectors as may be authorized by law.
- (f) Keep a civil register for the city and shall record therein all births, marriages and deaths with their respective dates and surrounding important circumstances.
- (g) Control and render supervision over puericulture centers and social services of the city.
- (h) Perform such, other duties, not repugnant to law or ordinance, with reference to the health and sanitation of the city as the Director of Health Services shall direct.

In case of epidemics or when the inhabitants of the city are menaced by any infections or contagious diseases, the Director of Health Services, shall assume full control of the health and sanitation services of the city until such condition shall have ceased to exist.

Article X.—Police Department

SEC. 37. The Chief of Police—his powers and duties.— There shall be a chief of police who shall be appointed by the City Mayor and shall have charge of the police department and shall receive a salary as provided for by existing laws. He shall have the following powers and duties:

- (a) Issue supplementary regulations not incompatible with law or general regulations promulgated by the proper department head of the National Government, in accordance with law, for the government of the city police and detective force.
- (b) Quell riots, disorders, disturbances of the peace, and shall arrest and prosecute through the city fiscal, violators of law or ordinances; shall exercise exclusive police jurisdiction of the city; shall be charged with the protection of the rights of persons and property wherever found within the jurisdiction of the city, and shall arrest when necessary to prevent the escape of offenders and violators of any law or ordinance, and all who obstruct or interfere with him in the discharge of his duty; shall have charge of the city prison; and shall be responsible for the safekeeping of all prisoners until they shall be released from custody, in accordance with law or delivered to the warden of the proper prison or penitentiary.
- (c) Take good and sufficient bail for the appearance before the judge of the city court of any person arrested for

violation of any city ordinance: Provided, however, That he shall not exercise this power in cases of violation of any penal law, except when the fiscal of the city shall so recommend and fix the bail to be required of the person arrested.

(d) Have authority, within the police limits of the city, to serve and execute criminal processes of any court.

(e) Be the deputy sheriff of the city and as such he shall, personally or by representative, attend the sessions of the city court, and shall execute properly, promptly and faithfully, all writs and processes of said court.

(f) Exercise supervision over the police training school established in accordance with the rules and regulations of the police department.

(g) Have such powers and perform such further duties as may be prescribed by law or ordinance.

SEC. 38. Chief of the Secret Service.—In the absence of a duly appointed Chief of the Secret Service, the Chief of Police shall be the ex-officio chief of the secret service. He shall take charge of the detective work of the department and of the detective force of the city, and shall perform such other duties as may be assigned to him by law or ordinance.

SEC. 39. Peace officers—their powers and duties.----A Mayor, the Chief of Police, and all officers and members of the city police and detective force shall be peace officers. Such peace officers are authorized to serve and execute all processes of the City Court and criminal processes of all other courts to whomsoever directed within the jurisdictional limits of the city or within the same territory, to pursue and arrest, without warrant any person found in suspicious places and under suspicious circumstances reasonably tending to show that such person has committed, or is about to commit, a crime or breach of the peace; to arrest or cause to be arrested, without warrant, any offender when the offense is committed in the presence of a peace officer or within his view; and, in such pursuit or arrest, to enter any building, ship, boat, or vessel or take into custody any person therein suspected of being concerned in such crime or breach of the peace, and any property suspected of having been stolen; and to exercise such other powers and perform such other duties as may be provided by law or ordinance. They shall detain an arrested person only in accordance with the provisions of existing laws relative to such deflation. Whenever the Mayor shall deem it necessary to avert danger to or to protect life and liberty, in case of riot, disturbance or public calamity, or when he has reason to fear any serious violation of law and order, he may call upon the Philippine Constabulary or other members of the Armed Forces of the Philippines for assistance. Except upon the occurrence of any such conditions, police jurisdiction and supervision and the preservation of peace and order and the enforcement of all laws and ordinances shall pertain exclusively to the peace officers herein mentioned, existing law to the contrary notwithstanding.

Article XI.—Fire Department

SEC. 40. Chief of the Fire Department—his powers and duties.----There shall be a chief of the Fire Department who shall be appointed by the City Mayor and shall have management, and control of all matters relating to the administration, organization, government, discipline, and disposition of the fire forces. He shall be assisted by a Deputy Chief of the Fire Department in the performance of his duties, who shall take over the duties of the Chief in case of absence, disability or vacancy. He shall receive a salary as provided for by existing laws and shall have the following powers and duties:

(a) Issue supplementary regulations not incompatible with law or general regulations issued by the proper department head of the national government in accordance with law with the approval by the City Mayor.

(b) Have charge of the fire-engine houses, the fire engines, hose trucks, hooks and ladders, trucks and all other fire equipment or apparatus.

- (c) Have full police powers in the vicinity of fires.
- (d) Have authority to remove or demolish any building or other property whenever it shall become necessary to prevent the spreading of fires or to protect adjacent property.
- (e) Investigate and report to the Mayor upon the origin and cause of all fires occurring within the city.
- (f) Inspect all buildings erected or under construction or repair within the city and determine whether they, provide sufficient protection against fire and comply with the ordinance relating thereto.
- (g) Have charge of the city telegraph, telephone and fire alarm services.
- (h) Exercise power, notwithstanding any provision of law to the contrary, to supervise and regulate stringing, grounding and installation of wires for all electrical connections with a view to avoiding conflagration, interference with public traffic or safety or the necessary operation of the fire department.
- (i) Condemn all defective electrical installations and shall take the necessary steps to effect immediate corrective action, informing the Mayor of the action thus taken.
- (j) Supervise the manufacture, storage and use of petroleum, gas, acetylene, gunpowder, and other highly combustible matter and explosives.
- (k) No permit for the construction or repair of buildings within the city shall be granted unless the plans relative thereto have been approved by the chief of fire department. He shall have the power to alter or disapprove such plans as do not provide for adequate protection against the occurrence of fires.
- (l) Have such powers and perform such duties as may¹ further be prescribed by law or ordinance.

ARTICLE XII.—Department of Assessment

SEC 41. The City Assessor—his powers and duties.— There shall be a city assessor who shall be appointed by the City Mayor and shall have charge of the department of assessment and who shall receive a salary as provided for by existing laws. The City Treasurer shall act as city assessor ex-officio until the City Council by ordinance, provides, otherwise, at which time the city assessor shall have the following powers:

- (a) The city assessor and his authorized deputies are empowered to administer any oath authorized to be administered in connection with the valuation of real estate for the assessment and collection of taxes.
- (b) Make a list of the taxable real estate in the city, arranging in the order of the lot and block numbers the names of the owners thereof, with a brief description of the property opposite each such name and the cash value thereof. In making this list, the city assessor shall take into consideration any sworn statement made by the owners of the property, but shall not be prevented, thereby from considering any other evidence on the subject and exercising his own judgment in respect thereto. For the purpose of completing this list, he and his representatives may enter upon the real estate for the purpose of examining and measuring it, and may summon witnesses, administer oaths to them, and subject them to examination concerning the ownership and the amount of real estate and its cost value.
- (c) If necessary, examine the records of the register of deeds of the province showing the ownership of real estate in the city.

SEC. 42. Real estate exempt from taxation.—The following shall be exempt from taxation:

- (a) Lands and buildings owned by the National Government or the City of Mandaue, and burying grounds, churches, and adjacent parsonages and convents, and lands or buildings used exclusively for religious, charitable, scientific, or educational purposes, and not for profit.
- (b) Lands or buildings which are the only real property of the owner, and the value of which does not exceed

four hundred pesos.

SEC. 43. Declaration to be made by persons acquiring or improving real estate.—It shall be the duty of each person who, at any time, acquires real estate in the city and of each person who constructs or adds to any improvements on real estate owned by him in the city, to prepare; and present to the city assessor within a period of sixty days next following such acquisition, construction or addition, a sworn declaration setting forth the value of the real estate acquired or the improvement constructed or addition made by him and a description of such property sufficient to enable the city assessor to readily identify the same. Any person having acquired real estate who fails to make and present the declaration herein required within a period of sixty days shall be deemed to have waived his right to notice of the assessment of such property and the assessment of the same in the name of its former owner shall in all cases be valid and binding on all persons interested, and for all purposes, as though the same has been assessed in the name of its present owner.

SEC. 44. Action when owner make no returns, or is unknown or ownership is in dispute or in doubt, or when land and improvements are separately owned.—If the owner of any parcel of real estate shall fail to make a return thereof, or if the city assessor is unable to discover the owner of any real estate, he shall nevertheless list the same for taxation, and charge the tax against the true owner, if known, and if unknown, the as against the unknown owner. In case of doubt or dispute as to the ownership of real estate, the taxes shall be levied against the possessor or possessors thereof. When it shall appear that there are separate owners of the land and the improvements thereon, a separate assessment of the property shall be made.

SEC. 45. Action in case estate has escaped taxation.— If it shall come to the knowledge of the city assessor that any taxable real estate in the city has escaped listing it shall be his duty to list and value the same at same and in the manner provided in the next succeeding section and to charge against the owner thereof the taxes due for the current year and the last preceding one year, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and if the failure of the city assessor to assess such taxes at the time when they should have been assessed was due to any fault or negligence on the part of the owner of the property, the penalties shall be added to such back taxes as though they had been assessed at the time when they should have been assessed.

SEC. 46. When assessment may be increased or decreased.—The city assessor shall, during the first fifteen days of January of each year, add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which, has thereto-fore escaped taxation. He may, during the same period, revise and correct the assessed value of any or all parcels of veal estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessment, as the case may be.

SEC. 47. Publication of complete list and proceedings thereon.—The city assessor shall, after the list shall have been completed, inform the public by notice published for seven days in a newspaper of general circulation in the city, if any, and by notice posted for seven days at the main entrance of the City Hall that the list is on file in his office and may be examined by any person interested therein, and that upon the date fixed in the notice, which shall not be later than the tenth day of February, the city assessor will be in his office for the purpose of hearing complaints as to the accuracy of the listing of the property and the assessed value thereof. He shall further notify in writing each person the amount of whose tax will be changed by such proposed revision by delivering or mailing at least thirty days in advance of the date fixed in the notice, such notification to such person or his authorized agent at the last known address of such owner or agent in the Philippines.

It shall be his duty to carefully preserve and record in his office copies of said notice. On the day fixed in the notice and for five days thereafter, he shall be present in his office to hear all complaints filed within the period by

persons against whom taxes have been assessed as owners of real estate, and he shall make his decision forthwith and enter the same in a well-bound book, to be kept by him for that purpose, and if he shall determine that injustice had been done or errors have been committed he is authorized to amend the list in accordance with his findings.

SEC. 48. City Assessor to authenticate list of real estate assessed.—The city assessor shall authenticate each list of real estate valued and assessed by him as soon as the same is completed, by signing the following certificate at the foot thereof:

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

Signature of the City Assessor

SEC. 49. Time and manner of appealing to the City Board of Tax Appeals.—There shall be a city board of tax appeals which shall be composed of five members to be appointed by the President of the Philippines with the consent of the Commission on Appointments. Three members of the Board shall be selected from among government officials in the city other than those in charge of assessment and they shall serve without additional compensation.

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

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

SEC. 50. Oath to be taken by member of the City Board of Tax Appeal—Before organizing as such, the members of the City Board of Tax Appeals shall take the following oath before the City Judge or any other officer authorized to administer oaths:

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

(Signature)

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

(Signature and title of the Officer administering the oath)

SEC. 51. Proceedings before the City Board of Tax Appeals and the Department Head.—The City Board of Tax Appeals shall hold such number of sessions as may be authorized by the Secretary of Finance, and shall hear and decide all appeals duly transmitted to it. It shall have authority to cause to be amended the listing and valuation of the property in respect to which any appeal has been perfected by order signed by the Board or a majority thereof,

and transmit it to the city assessor who shall amend the tax list in conformity with said order. It shall also have the power to revise and correct, with the approval of the Department Head first had, any and all erroneous or unjust assessments and valuations for taxation, and make a correct and just assessment and state the true valuation, in each case when it decides that the assessment previously made is erroneous or unjust. The assessment when so corrected shall be as lawful and valid for all purposes as though the assessment had been within the time herein prescribed. Such reassessment and revaluation shall be made on due notice to the individual concerned who shall be entitled to be heard by the City Board of Tax Appeals before any reassessment or revaluation is made.

The decision of the City Board of Tax Appeals shall be final unless the Department Head declares the decision reopened for review by him, in which case, he may make such revision or revaluation as in his opinion the circumstances justify. Such revision when approved by the President of the Philippines shall be final.

SEC. 52. Taxes on real estate, extension and remission of the tax.—A tax, the rate of which shall not exceed one per centum ad valorem to be determined by the City Council, shall be levied annually on the assessed value of all real estate in the city subject to taxation. All taxes on real estate for any year shall be due and payable annually on the first day of January and from this date such taxes together with all penalties accruing thereto shall constitute a lien on the property subject to such taxation.

Such lien shall be superior to all other liens, mortgages, or encumbrances of any kind whatsoever, and 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 the penalty.

At the option of the taxpayer, the tax for any year may be paid in two installments to be fixed annually by the City Council simultaneously with the rate per centum ad valorem taxation: Provided, That the time limit for the first and second installments shall be set at not later than the thirty-first day of May and the thirty-first day of October of each year, respectively.

Any person who, on the last day set for the payment of the real estate tax as provided in the preceding paragraphs, shall be within the premises of the city hall willing and ready to pay the tax but is unable to effect it on account of a large number of taxpayers therein present shall be furnished a properly inscribed card which will entitle him to pay the tax without penalty on the following day.

The words "paid under protest" shall be written on the face of the real estate tax receipt upon the request of any person willing¹ to pay the tax under protest. Confirmation in writing of an oral protest shall be made within thirty days.

At the expiration of the time for the payment of the real estate tax without penalty, the taxpayer shall be subject, from the first day of delinquency, to the payment of a penalty at the rate of two per centum for each full month of delinquency that has expired, on the amounts of the originally tax due, until the tax shall have been fully paid or until the property shall have been forfeited to the City as provided in this Act: Provided, That in no case shall the total penalty exceed twenty-four per centum of the original tax due.

In the event that the crop is extensively damaged or that a great lowering of prices of products is registered in any year, or for other good and sufficient reason, the City Council may, by resolution passed on or before the thirty-first day of December of each year extend the time for the collection of the tax on real estate in the City of Mandaue for a period not to exceed three months, or remit wholly or in part the payment of the tax or penalty for the ensuing year, but such resolution shall have to specify clearly the grounds for such extension or remission and shall not take effect until it shall have been approved by the Department Head.

The President of the Philippines may, in his remit or reduce the real estate taxes for any year in city if he deems

this to be in the public interest.

SEC. 53. Seizure of the personal property for the delinquency in the payment of the tax.—After a property shall become delinquent in the payment of taxes and said taxes and the corresponding penalty or penalties shall remain unpaid ninety-days after payment thereof shall have become due, the city treasurer or his assistant, if he desires to compel payment through seizure of any personal property of any delinquent person or persons, shall issue a duly authenticated certificate, based on the records of his office, showing the fact of the delinquency and the amount of the tax and penalty due from said delinquent person or persons or from each of them. Such certificate shall be sufficient warrant for the seizure of the personal property belonging to the delinquent person or persons in question not exempt from seizure; and these proceedings may be carried out by the city treasurer, his deputy, or any other officer authorized to carry out legal proceedings.

SEC. 54. Personal property exempt from seizure and sale for delinquency.—The following personal property shall be exempt from seizure, sale and execution for delinquency in the payment of the real estate tax:

- (a) The tools and implements necessarily used by the delinquent in his trade or employment.
- (b) Two horses, or two cows, or two carabaos, or other beasts of burden, such as the delinquent may select, and necessarily used by him in his ordinary occupation.
- (c) His necessary clothing and that of his family.
- (d) Household furniture and utensils necessary for housekeeping, and used for that purpose by the delinquent, such as he may select, of a value not exceeding two hundred pesos.
- (e) Provisions for individual or family use sufficient for three months.
- (f) The professional libraries of lawyers, judges, physicians, pharmacists, dentists, engineers, surveyors, clergymen, school teachers, and music teachers, not exceeding five hundred pesos in value.
- (g) One fishing boat and net, the property of any fisherman, by the lawful use of which he earns a livelihood.
- (h) So much of the earnings of the delinquent for his personal services within the month preceding the levy as are necessary for the support of his family.
- (i) Lettered gravestones.
- (j) All moneys, benefits, privileges, or annuities accruing or in any manner growing out of any life insurance, if the annual premiums paid do not exceed five hundred pesos, and if they exceed that sum, a like exemption shall exist which shall bear the same proportion to the money, benefits, privileges, and annuities accruing to or growing out of such insurance that said five hundred pesos bears to the whole annual premiums paid.
- (k) Any article or material which forms part of a home or any improvements on any real estate.

SEC. 55. The owner may redeem the personal property before sale.—The owner of the personal property seized may redeem the same from the collecting officer at any time after seizure and before the 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 seizures and sales 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. 56. Sale of seized personal property.—Unless redeemed as hereinabove provided, the property seized through proceedings and under Section fifty-three hereof, shall after due advertisement, be exhibited for sale at public auction and so much of the same as shall satisfy the tax, penalty and cost of seizure and sale, shall be sold to the highest bidder. The purchaser at such sale shall acquire pi indefeasible title to the property sold.

The advertisement shall state the time, place and cause of sale, and be posted for ten days prior to the date of the auction, at the main entrance of the City Hall and at public place and conspicuous place in the district where the property was seized.

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

SEC. 57. Return of officer—Disposal of surplus .—The officer directing the sale under the preceding section shall forthwith make return of his proceedings, and notice thereof shall be made by the city treasurer in his records. Any surplus resulting from the sale, over and above the tax, penalty and cost, and any property remaining in possession of the officer shall be returned to the taxpayer or on account of whose delinquency the sale has been made.

SEC. 58. Vesting title to real estate in the city government.—Upon the expiration of one year from the date on which the taxpayer became delinquent, and in the event of continued default in the payment of the tax and penalty, all private rights, titles and interests in and to the real estate on which said tax is delinquent, shall be indefensibly vested in the city government, subject only to the rights of redemption and repurchase hereinafter provided for: Provided, That the titles acquired by said city government to real estate shall not be superior to the title thereto of the original owner prior to the seizure thereof.

SEC. 59. Redemption of real estate before seizure.—At any time after the delinquency shall have occurred, but not after the expiration of ninety days from the date of the publication of the advertisement provided for in the next succeeding section, the owner or his lawful representative, or any person having any lien, right, or any other legal or equitable interest in said property may pay the taxes and penalties accrued and thus redeem the property. Such redemption shall operate to divest the city government of its title to the property in question and to revert the same to the original owner, but when such redemption shall be made by a person other than the owner, the payment shall constitute a lien on the property and the person making such payment shall be entitled to recover the same from the original owner, or if he be a lessee, he may retain the amount of said payment from the proceeds of any income due to the owner of such property: Provided, That the person exercising the right of redemption shall not acquire a title to said property better than that of the original owner prior to the seizure.

SEC 60. Notice of seizure of real estate.—Notice of the seizure of real estate shall be given by posting notices at the main entrance of the City Hall, the provincial capitol building and all the municipal buildings in the Province of Cebu, in English and Spanish and in the dialect commonly used in the locality and a copy of said notice shall be sent by registered mail to the owner of the property. A copy of said notice shall also be posted in the property subject to seizure. Such notices shall state the name of the delinquent taxpayer, the date on which such delinquency commenced, the amount of the taxes and penalties then due, and shall state that unless such taxes and penalties are paid within ninety days from the date of publication of such notices, the forfeiture of the delinquent real estate to the city government shall become absolute.

SEC. 61. Ejectment of occupants of seized property.— After the expiration of ninety days from the date of the publication of the notice of delinquency provided for in next preceding section, the city treasurer, or his assistant may issue to the Mayor or to other officers authorized by law to execute and enforce the laws a certificate describing the parcel of real estate on which the taxes have been declared delinquent, stating the amount taxes due, and the penalties and costs accrued by reason the delinquency, and requesting him to eject from said property all the tenants and occupants thereof receiving such certificate, the Mayor or any official authorized to enforce the law shall forthwith have all the tenants and occupants who refused to recognize the title of the city expelled from

the property in question, and to that end he may use the police force: Provided, however, That if the property so seized is, or includes, a residential house, the occupant of the said residential home shall be given sufficient time, not exceeding ten days from the date of the notice of ejectment, to vacate the premises.

SEC. 62. Redemption of real property before sale.----After the title to the property shall have become vested in the city government in the manner provided for in the preceding sections, and at any time prior to the sale or execution of the contract of sale by the city treasurer to a third party, the original owner or his authorized representative or any person having any lien, right, or other legal inters or equity in the said property, shall have the right to redeem the entire property in question, by paying the full amount of the taxes and penalties due thereon at the time of the seizure, and if the city treasurer shall have entered into a lease of the property, the redemption shall be made subject to such lease: Provided, That the payment of price of sale, may at the discretion of the purchaser, made in installments, extending over a period of not exceeding twelve months, but the initial payment which must be made on the date of the filing of the application redemption, and every subsequent payment, shall not less than twenty-five per centum of the entire sum due and shall in no case be less than two pesos, unless the total or the balance of the amount due on all seized property in the name of the taxpayer is less than two pesos, purchaser may occupy the property after paying the installment, and the usual taxes on the property shall be payable in the year after that in which the application redemption was approved. Any failure of the purchaser to pay an installment on the date it is due shall have the effect of a forfeiture to the city government of any partial payment made by said purchaser, and in case he has taken possession of the property, he will forthwith surrender the city government. In case the purchaser should relinquish possession of said property, the city treasurer or his deputy shall forthwith adopt measures in eject to therefrom all the tenants or occupants thereof as provided for in this Act: Provided, That the original owner real estate seized prior to the approval of this Act, who redeems the same within six months subsequent to its approval is hereby released from any obligation he may have to the government for rents for the use of such property: Provided, further, That the provisions of this Section shall apply to redemption of real estate seized for delinquency in the payment of taxes thereon and not redeemed up to the date of the approval of this Act.

SEC 63. Notice of sale of real estate at public auction.— At any time after the forfeiture of any real estate shall have become absolute, the treasurer pursuant to the rules of procedure promulgated by the Department Head, may announce the sale of the real estate seized on account of delinquency for the payment of taxes thereon, for the redemption of which no application has been filed. Such announcement shall be made by posting a notice for three consecutive weeks at the main entrance of the City Hall and all the municipal buildings of the Province of Cebu, in English or in Spanish, and in the dialect commonly used in the locality, and by publishing the same once a week for three consecutive weeks in a newspaper of general circulation in the city. Copies of such notice shall be sent immediately by registered mail to the delinquent taxpayer at the latter's home address, if known. The notice shall state the amount of the taxes and penalties due, the time place of sale, the name of the taxpayer against whom the taxes are levied, and the appropriate area, the lot number and the location by district and street and the street of and district or barrio where the real estate to be sold is located.

SEC. 64. Sale of real estate—Conditions.—At any time during the sale or prior thereto, the taxpayer may stay the proceedings by paying the taxes and penalties to the treasurer or his deputy. Otherwise the sale shall proceed and shall be held either at the main entrance of the Hall or on the premises of the real estate to be sold as the city treasurer or his assistant may determine. The payment of the sale price may, at the option of the purchaser be made in installments covering the period of not more than twelve months, but the initial payment which shall be made at the time of the sale, and each subsequent payment shall not be less than twenty-five per centum of the sale price and shall no case be less than two pesos, unless the total or the balance of the amount due on all seized properties in the name of the taxpayer is less than two pesos. The purchaser may occupy the property after paying

the installment, and the usual taxes on the property shall be payable in the year following that in which the sale took place. Any failure of the purchaser to pay the total of the sale within twelve months from the date thereof shall be sufficient ground for its cancellation, and any part payment made shall revert to the government and if the purchaser has taken possession of the property he shall forthwith surrender the same to the city government. In case the purchaser should fail to relinquish possession of the property, the city treasurer or his deputy shall immediately take steps to eject the tenants or occupant; of the property, in accordance with the procedure prescribed in Section sixty-one of this Act.

The city treasurer or his deputy shall make & report of the sale to the City Council within five days after sale and shall make the same appear on its records. The purchaser at this sale shall receive from the city treasurer or his deputy a certificate showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, the sale price, the conditions of payment, the amount paid and the exact amount of the taxes and penalties.

SEC. 65. Redemption of real estate after sale.—Within one year from and after the date of the sale of the delinquent property, the taxpayer or any other person on his behalf, shall have the right to redeem the property sold by paying to the city treasurer or his representative the amount of the taxes, penalties, costs and interests at the rate of twelve per centum per annum on the purchase price, if paid in whole or on any portion thereof as may have been paid by the purchaser, and such payment shall invalidate the certificate of sale issued to the purchaser, if any, and shall entitle the person making such payment to a certificate to be issued by the city treasurer or his assistant, stating that he has thus redeemed the property, and the city treasurer or his deputy, upon the return by the purchaser of the certificate of sale previously issued to him, shall forthwith refund to the purchaser the entire sum paid by him with interest at twelve per centum per annum, as provided for herein, and such property shall thereafter be free from the lien of such taxes and penalties.

SEC. 66. Execution of deed of final sale.—In case the delinquent taxpayer shall not redeem the property sold as herein provided within one year from the date of the sale, and the purchaser shall have paid by then the total purchase price, the city treasurer, as grantor, shall execute a deed in form and effect sufficient to convey to the purchaser so much of the real estate against which the taxes have been assessed as has been sold, free from all liens or encumbrances of any kind whatsoever, and said deed shall succinctly recite all the procedure upon which the validity of the sale, after deducting the amount of the taxes and penalties due, and the costs, if any, shall be returned to the original owner or his representative.

SEC. 67. Taxes and penalties which shall be paid upon redemption or repurchase.—The taxes and penalties to be by way of redemption or repurchase shall comprise in all cases only the original tax by virtue of the failure to pay which the seizure was made, and its incidental penalties, up to the date of the forfeiture of the real estate to the city government.

SEC. 68. Taxes—Legal procedure.— (a) The assessment of a tax shall constitute a lawful indebtedness of the tax payer to the city which may be enforced by civil action in any court of competent jurisdiction, and this remedy shall be in addition to all remedies provided by law.

(b) No court shall entertain any suit assailing the validity of a tax assessed under this Charter until the taxpayer shall have paid, under protest, the taxes assessed against him; nor shall any court declare any tax invalid by reason of the irregularities or informalities in the proceedings of the officers charged with the assessment or collection of taxes or of a failure to perform their duties within the time specified for the performance, unless such irregularities, informalities, or failure shall have impaired the substantial rights of the taxpayer.

(c) No court shall entertain any suit assailing the validity of the tax sale of land under this Charter until the

taxpayer shall have paid into the court the amount for which the land was sold, together with interest at the rate of twelve per centum per annum upon the sum from the date of the sale to the time of instituting the suit. The money so paid into the court shall belong and be delivered 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.

(d) No court shall declare any such sale invalid by reason of any irregularity or informality in the proceeding of the officer in charge with the duty of making the sale, or by reason of the failure by him to perform his duties within the time specified for the performance, unless such irregularities, informalities, or failure shall have impaired the substantial rights of the taxpayer.

ARTICLE XIII—Tax allotments and Special Assessments for public improvements

SEC. 69. Allotment of internal revenue and other taxes.—On the internal revenue accruing to the National Treasury under Chapter II, Title XII of Commonwealth Act Numbered Four hundred sixty-six, and other taxes collected by the National Government and allotted to the various provinces, as well as the national aid for schools, the city shall receive and automatically retain a share equal to what it would receive if it were a regularly organized province.

SEC 70. Power to levy special assessment for certain purposes.—The City Council may, by ordinance, provide for the levying and collection, by special assessment of the land comprised within the district or section of the city specially benefited, or a part not to exceed sixty per centum of the cost of laying out, opening, constructing, straightening, widening, extending, grading, paving, curbing, walling, deepening, or otherwise establishing, repairing, enlarging, or improving public avenues, roads, streets, alleys, sidewalks, parks, plazas, bridges, landing places, wharves, piers, docks, levees, reservoirs, waterworks, water mains, water courses, esteros, canals, drains, and sewers, including the cost of acquiring the necessary land and public improvements thereon, as hereinafter provided.

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

SEC 71. Basis of apportionment.—The amount of the special assessment shall be apportioned and computed according to the assessed valuations of such land as in the books of the city assessor. If the property has been declared for taxation purposes, the city shall immediately declare it for the owner and assess it value, and such value shall be the basis of the apportionment and computation of the special assessment due thereon.

SEC. 72. Property subject to special assessment.—All lands comprised within the section or district benefited, except those owned by the Republic of the Philippines, shall be subject to the payment of the special assessment.

SEC. 73. Ordinance levying special assessment.—The ordinance providing for the levying and collection of a special assessment shall describe with reasonable accuracy the nature, extent, and location of the work to be undertaken; the probable cost of the work; the percentage of the cost to be defrayed by special assessment; the district or section which shall be subject to the payment of the special assessment and shall describe with reasonable accuracy metes and bounds if practicable, and by reasonable accurate means if otherwise, and the period, which shall not be less than five nor more than ten years, in which said special assessment shall be payable without interest. One uniform rate per centum for all lands in the entire district or section subject to the payment of all the special assessment need not be established, but different rates for different parts or sections of the city

according to whether the said property will derive greater or less benefit from the proposed work, may be fixed.

It shall be the duty of the city engineer to make the plans, specifications and estimate of the public works contemplated to be undertaken.

SEC. 74. Publication of proposed ordinance levying special assessment.—The proposed special assessment ordinance shall be published, with a list of the owners of the lands affected thereby, once a week for four consecutive weeks in any newspaper published in the city, one in English, one in Spanish, and one in the local dialect, if there be any, and in default of local papers, in any newspaper of general circulation in the city. The said ordinance in English, Spanish, and the local dialect shall also be posted in places where public notices are generally posted in the city and also in the district or section where the public improvement is constructed or contemplated to be constructed.

The secretary of the City Council shall, on application furnish a copy of the proposed ordinance by ordinary mail or otherwise.

SEC. 75. Protect against special assessment.—Not later than thirty days after the last publication of the ordinance and the list of landowners, as provided in the preceding section, the landowner affected may file with the City Council a protest against the enactment of the ordinance. The protest shall be duly signed by them and shall set forth the addresses of the signers and the arguments in support of their objections or protest against the special assessment established in the ordinance. If no protest is filed within the time and under the conditions above specified, the ordinance shall be considered approved as published.

SEC. 76. Hearing of protest.—The City Council shall designate a date and place for the hearing of the protest filed in accordance with the next preceding section and shall give reasonable time to all protestants who have given their addresses and to all landowners affected by protest or protests, and shall order the publication a week for two consecutive weeks, of a notice of place and date of the hearing in the same manner in provided for the publication of the proposed special assessment ordinance. All pertinent arguments and evidence presented by the landowners interest or their attorney shall be attached to the proper records. After the hearing, the City Council shall either modify its ordinance or approve it in toto and send notices of its decision to all interested parties who have given their addresses, and shall order the publication of the ordinance as approved finally together with a list of the owners of the parcels of land affected by the special assessment three times weekly for three consecutive weeks, in the same manner herein above prescribed. The ordinance finally passed by said body shall be sent to the Mayor with all the papers pertaining thereto, for his approval or veto as in the case of other city ordinances.

If the Mayor approves it, the ordinance shall be published as above provided, but if he vetoes it, the procedure in similar cases provided in the Charter shall be observed.

SEC. 77. When ordinance is to take effect.—Upon the expiration of thirty days from the date of the last publication of the ordinance as finally approved, the same shall be effective in all respects, if no appeal therefrom is taken to the proper authorities in the manner hereinafter prescribed.

SEC. 78. Appeals.—Any time before the ordinance providing for the levying and collection of special assessments becomes effective in accordance with the preceding section, appeals from such assessment may be filed with the President of the Philippines in the case of public works undertaken or contemplated to be undertaken by the National Government, and with the Secretary of Finance in the case of public works undertaken or contemplated to be undertaken by the city. In all cases, the appeal shall be in writing and signed by at least a majority of the owners of the lands situated in the special assessment zone whose holdings represents more than one-half of the total assessed value of the lands affected. The appellant or appellants shall immediately give the City Council a

written notice of the appeal, and the Secretary of the City Council shall, within thirty days after receipt of the notice of appeal, forward to the officer who has jurisdiction to decide the appeal an excerpt from the minutes of the Council relative to the proposed special assessment and all the documents in connection therewith.

SEC. 79. Decision of the appeal.—Only appeals made within the time and in the manner prescribed in this Act shall be entertained, and the officer to whom the appeal is made may call for further hearing or decide the same in accordance with its merits as shown in the papers or documents submitted to him. All appeals shall be decided within sixty days after receipt by the appellate officer of the docket of the case, and such decision shall be final.

SEC 80. Fixing the amount of special assessment.—As soon as the ordinance is in full force and effect, the city treasurer shall determine the amount of the special assessment which the owner of each parcel of land comprised within the zone described in the ordinance levying the same is to pay each year during the prescribed period, and shall send to each landowner a notice thereof by ordinary mail. If upon completion of the public works it should appear that the actual cost thereof is smaller or greater than the estimated cost, the city treasurer shall without delay proceed to correct the assessment by increasing or decreasing, as the case may be, the special tax on each parcel of land affected, for the balance of the unpaid annual installments. If all annual installments have been paid fully, the city treasurer shall fix the amount of the credit to be allowed to, or the additional special tax to be levied upon, the land as the case may be. In all cases, he shall give notice of such rectification to the parties interested.

SEC. 81. Payment of special assessment.—All sums due from any landowner or owners as the result of any action taken pursuant to this Article shall be payable to the city treasurer in the same manner as the annual ordinary tax levied upon real property, and shall be subject to the same penalties for delinquency and be enforced in the same manner as said annual ordinary tax; and all said sums together with any of said penalties shall, from the dates on which they were assessed constitute special liens on said land, with the sole exception of the lien for the non-payment of the ordinary real property tax. If, upon recomputation of the amount of the special assessment in accordance with the next preceding section, it appears that the landowners have paid more than that what is correctly due from him, the amount paid in excess shall be refunded to him immediately upon demand; in the other case, the landowner shall have one year within which to pay without penalty the amount still due from him. The said period shall be counted from the date the landowner should have received the proper notice.

SEC. 82. Disposition of proceeds.—The proceeds of the special assessment and penalties thereon shall be applied exclusively to the purpose or purposes for which the assessment were levied. It shall be the duty of the city treasurer to turnover to the National Treasurer all collections made by him from special assessment levies for national public works.

Article XIV.—City Budget

SEC. 83. Annual Budget.—At least sixty days before the beginning of each fiscal year, the city treasurer shall present to the Mayor a certified detailed statement by department of receipts and expenditures of the city pertaining to the preceding fiscal year, and he shall submit with this statement a detailed estimate of the revenues and receipts of the city from all sources for the ensuing fiscal year. Upon receipt of this statement and estimate and the estimates of the department heads as required by Section twenty-three of this Charter, the Mayor shall formulate and submit to the City Council at least one and a half months before the beginning of the ensuing fiscal year, a detailed budget covering the estimated necessary expenditures for the said ensuing fiscal year, which shall be the basis of the annual appropriation ordinance: Provided, however, That in no case shall the aggregate amount of such appropriation exceed the estimate of revenues and receipts submitted by the city treasurer as above provided.

SEC. 84. Supplemental budget.—Supplemental budget formulated in the same manner as the annual budget may be

adopted when special or unforeseen circumstances make such action necessary.

SEC. 85. Failure to enact an appropriation ordinance.— Whenever the City Council fails to enact an appropriation ordinance for any fiscal year before the end of the current fiscal year, the appropriation ordinance for such year shall be deemed re-enacted, and shall go into effect on the first day of July of the new fiscal year as the appropriation ordinance for that year.

Article XV.—The City Court

SEC. 86. The City Court and its judges.—There shall be a City Court for the city consisting of three branches, for which three judges shall be appointed, to be known as judge of the first, second and third branches, respectively: Provided, That the incumbent municipal judge shall be the judge for the first branch thereof. Each year the judges shall elect among themselves the executive judge who shall exercise and perform the power and duties as provided for by law.

One judge shall be designated by the Secretary of Justice to try traffic cases and cases of juvenile delinquency in addition to such ordinary civil and criminal cases as may be assigned to him in the ordinary function of the court. When the public interest so requires, the Secretary of Justice may designate any of the judges to hold sessions at night. The City Council may, when the circumstances so warrant and subject to the approval of the Secretary of Justice, appropriate the necessary amount for the establishment of another branch of the city, the judge thereof to be appointed as herein provided.

The city judges may, upon proper application to Secretary of Justice, be allowed a vacation of not than thirty days every year with salary.

In case of absence, incapacity or inability, of a city judge, the Secretary of Justice shall designate another city judge or the municipal judge of any of the adjoining municipalities to preside over any branch of the city court and he shall hold office, temporarily until the regular incumbent shall have been appointed in accordance with the provisions of this Charter. The city or municipal judge so designated shall receive his salary as city or municipal judge plus fifty per cent of the salary of the city judge whose office he has temporarily assumed. Each city judge shall receive a salary as provided for by existing laws.

SEC. 87. Clerk and employees of the City Court.—There shall be a clerk of the city court who shall receive a compensation to be fixed by the City Council. He shall keep the seal of the court and affix it to orders, judgments, certifications, records and other documents issued by the court, in which he shall record in summary manner the names of the parties and the various proceedings in civil cases, and in criminal cases, the names of the defendant, the charge against him, the names of the witnesses, the date of the arrest, the appearance of the defendant, together with the fines and costs adjudged or collected in accordance with the judgment. He shall have the power to administer oaths.

The clerk of the City Court shall at the same time be sheriff of the city and shall have, as such, the same powers and duties conferred by existing laws upon sheriffs. The City Council may provide for such number of clerks in the office of the clerk of City Court as the needs of the service demand. Said clerks shall be appointed by the Mayor subject to the civil service law, rules and regulations.

SEC. 88. Jurisdiction of the City Court.—The city court shall have the same jurisdiction in civil and criminal cases and the same incidental powers as conferred by upon the courts of chartered cities. In addition, the City Court shall have jurisdiction to and decide expropriation, land registration and cadastral cases. The proceedings thereof shall be recorded and decision thereon shall be appealable direct to the Court of appeals or the Supreme Court, as the case may be.

Upon approval of this Act, all land registration and cadastral cases affecting lands in the Municipality of Mandaue Province of Cebu, and pending in the Court of First Instance of Cebu shall be transferred to, and decided by, the City Court of the city.

SEC. 89. Procedure in the City Court regarding prosecution for violations of laws and ordinances.—In a prosecution for the violation of any ordinance, the first process shall be summons; except that a warrant for the arrest of the offender may be issued in the first instance upon the affidavit of any person that such ordinance has been violated; and that the person making the complaint has reasonable grounds to believe that the party charged is guilty thereof, which warrant shall conclude: "Against the ordinance of the city in such cases made and provided." All proceedings and prosecutions for offense against the laws of the Philippines shall conform to the rules relating to process, pleading, practice, and procedure for the judiciary of the Philippines, and such rules governing a city court and its officers in all cases insofar as the same may be applicable. An appeal from the city court to the Court of Appeals or the Supreme Court, as the case may be, shall be governed by the new Rules of Court.

SEC. 90. Preliminary examination in the city fiscal's office, city court and the court of first instance.—Every Person arrested shall without unnecessary delay, be brought before the city fiscal, the city court or the Court of First Instance for preliminary hearing, release on bail, or trial, to cases triable in the city court, the defendant shall not be entitled as of right to a preliminary examination, except a summary one to enable the court to fix the bail, in any case where the prosecution, announces itself ready and is ready for trial within three days, not including Sundays, after the request for an examination is presented in cases cognizable by the Court of First Instance, the preliminary examination shall be conducted in accordance with the provisions of Section fourteen, Rule 112 of the new Rules of Court.

SEC. 91. Costs, fees, fines and forfeitures in the City Court—There shall be taxed against and collected from the defendant, in case of his conviction in the city court, such costs and fees as may be prescribed by law in criminal cases in municipal courts. All costs, fees, fines and forfeitures shall be collected by the clerk of court, who shall keep a docket of those imposed and of those collected, and shall pay collections of the same to the city treasurer, for the benefit of the city, on the next business day after the same are collected, and to take receipt therefor. The City Judge shall examine said docket each day, compare the same with the amount receipted for by the city treasurer and satisfy himself that all such costs, fees, fines, and forfeitures have been duly accounted for.

SEC. 92. Commitment to prison.—No person shall be confined in the prison by sentence of the city court until the warden or officer in charge of the prison shall have received a written commitment showing the offense for which the prisoner was tried, the date of the trial, the exact terms of the judgment or sentence, and the date of the order of commitment.

The clerk shall, under seal of the court, issue such commitment in each case of sentence to imprisonment.

Article XVI.—Ownership of Waterworks System, Water Springs, or Water Sources, Roads, Streets, etc

SEC. 93. Ownership of waterworks system, water springs, water sources, roads, streets, etc.—Notwithstanding the provisions of Republic Act Numbered Thirteen hundred eighty-three and other existing laws, all existing waterworks system belonging to the National Government, water springs and water sources shall be owned by the City of Mandaue and all revenues therefrom shall accrue the general fund of the city. All existing municipal, provincial and national roads, streets, bridges, docks, piers, wharves, machineries, equipment and other public works improvements shall be owned by the City of Mandaue.

Article XVII.—Ownership of Lands of the Public Domain within the City and its City Waters

SEC. 94. Ownership of lands of the public domain within the city and within the city waters.—The National Government hereby cedes to the City of Mandaue the ownership and possession to all foreshore lands and submerged lands of the public domain within the city and within its municipal or city waters.

Article XVI11.—Final and Transitory Provisions

SEC. 95. Change of Government.—The incumbent elective officials of the Municipality of Mandaue, shall, upon the effectivity of this Charter, continue to hold their corresponding offices in the City of Mandaue for the full term for which they were elected or until their successors shall have been elected and qualified, unless sooner removed for cause. The officers and employees of the Municipality of Mandaue, occupying positions in the classified service, shall continue in the service and hold their corresponding offices or positions in the City of Mandaue upon the effectivity of this Act unless removed for cause as provided by law or transferred.

The city government provided for in this Charter shall be organized upon the effectivity of this Act. All assets and liabilities of the Municipality of Mandaue, Province of Cebu, shall pass to the new city upon its organization.

All ordinances, resolutions, orders or other regulations of the municipality on the date of the effectivity of this Act shall continue to be in full force and effect until repealed, modified or superseded by ordinances thereafter passed by the City Council.

SEC. 96. Participation of voters in provincial election.— The qualified voters of the city shall not be entitled to vote in any election for the offices of the Provincial Governor, Vice-Governor, and Members of the Provincial Board of the Province of Cebu, but any of such qualified voters can be a candidate for any provincial office.

To carry out the purposes of the Revised Election Code in the election of public officers in the duties of which are by said law incumbent upon provincial boards and municipal councils shall be performed by the City Council and the duties imposed by said law upon provincial treasurers and municipal secretaries shall be performed by the City Treasurer and the Secretary to the Mayor, respectively.

SEC. 97. Applicability of the Local Autonomy Act and the Decentralization Act of nineteen hundred sixty-seven.— The provisions of Republic Act Numbered Twenty-two hundred sixty-four, as amended and Republic Act Numbered Fifty-one hundred eighty-five, shall apply to the City of Mandaue whenever such provisions enhance its autonomy but shall not apply whenever they diminish the same.

SEC. 98. Representative district.—Until otherwise provided by law, the City of Mandaue shall continue as part of the Second Representative District of the Province of Cebu.

SEC. 99. Separability clause, construction of thin Act,— If any part or section of this Charter should be declared unconstitutional, such declaration shall not invalidate the other provisions thereof.

SEC. 100. Repealing clause.—All Acts, executive orders, administrative orders and proclamations or part thereof inconsistent with any of the provisions of this Act are hereby repealed or modified accordingly.

SEC. 101. Effectivity of this Act.—This Act shall take effect upon its approval.

Approved, June 21, 1969.

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