

AN ACT AMENDING ACT NUMBERED EIGHTY-TWO, ENTITLED "THE MUNICIPAL CODE," BY PRESCRIBING A METHOD FOR THE COLLECTION OF TAXES IN THE MUNICIPALITIES OF THE PROVINCES.

Act No. 1249, October 18, 1904

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

SECTION 1. Act Numbered Eighty-two, entitled "The Municipal Code," is hereby amended as follows:

- By adding at the close of section sixty-nine the following: "Provided, That the municipal treasurer shall, when a deputy of the provincial treasurer, collect all taxes in his capacity as such deputy, and in that event all Acts or parts of Acts whereby certain taxes are prescribed to be collected by the municipal treasurer in his capacity as such, shall be inoperative."

- By striking out section seventy and substituting the following:

"SEC. 70. When collected, the taxes, imposts, and other revenues of the municipal it shall be turned over by the provincial treasurer or his deputies, within one month of the date of collection, to the municipal treasurer, together with an itemized statement showing the nature of the tax impost, or other revenue collected, and the respective amounts of same."

- By striking out all of section seventy-two after the word "barrio" in the twenty-fifth line of section one of Act Numbered Four hundred and eighty-seven amending aid section seventy-two, and inserting the following: "The municipal treasurer shall turn over to the provincial treasurer or his deputy, upon his visit to the municipality, all revenues collected subsequent to the last visit" of the treasurer or his deputy: Provided, That taxes collected by a deputy of a provincial treasurer shall not be transferred to himself in his capacity as a municipal treasurer but shall be turned over to the provincial treasurer or his deputy specially authorized for that purpose, who shall be other than the municipal treasurer.

"Except in ease of seizure or as a measure of safety the municipal share of funds collected shall not be removed from the municipality but shall be paid over to the municipal treasurer by the provincial treasurer or his specially authorized deputy prior to his departure from the municipality, and shall thereupon become available for appropriation by the municipal council and not before.

"The books, accounts, papers, and cash of the municipal treasurer shall at all times be open to the inspection of the provincial treasurer, or his deputy specially authorized for that purpose, and at least once in every three months the office of each municipal treasurer shall be so examined. In case such an examination discloses a shortage; in the cash which should be on hand, it shall be the duty of the provincial treasurer, or his deputy making the examination, to seize the cash, books, accounts, and papers, verifying the amount of cash so seized in the presence of at least two municipal councilors or other municipal officers who shall certify to the correctness of the amount so seized. The provincial treasurer shall thereupon suspend from office the municipal treasurer in default, and

immediately report the suspension to the provincial board for its action. The provincial treasurer shall treat the funds so seized as a municipal deposit in his accounts pending a decision of the matter by the provincial board or the appointment of a new municipal treasurer or an acting municipal treasurer duly qualified to receive said funds.

"Upon seizure of the office, the sureties of the defaulting officer shall be at once notified.

"Upon completion of the examination and audit, when a defalcation is shown and it is necessary to institute legal proceedings against the sureties of the defaulting officer, the provincial treasurer shall forward to the provincial fiscal a statement of the account. Proper proceedings shall then be brought against the sureties under the direction of the provincial fiscal, and in such suit the account as stated by the provincial treasurer shall be prima facie evidence of the amount due on the bond."

SEC. 2. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 3. This Act shall take effect on its passage.

Enacted, October 18, 1904.

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