

AN ACT TO AMEND COMMONWEALTH ACT NUMBERED FIFTY-SEVEN, ENTITLED "AN ACT ESTABLISHING A FORM OF GOVERNMENT FOR THE CITY OF ILOILO."

Commonwealth Act No. 158, November 09, 1936

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/153664f8b8ae/>

Be it enacted by the National Assembly of the Philippines:

Section 1. This Act, which shall take effect on its approval, amends Commonwealth Act Numbered Fifty-seven, entitled "An Act establishing a form of government for the City of Iloilo," so that said Act, in its entirety, shall read as follows:

AN ACT CREATING THE CITY OF ILOILO

Be it enacted by the National Assembly of the Philippines:

PRELIMINARY ARTICLE.—Title of Act

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

ARTICLE I.—General Provisions

SEC. 2. Corporate character of the City of Iloilo.—The City of Iloilo constitutes a political body corporate and as such is endowed with the attribute of perpetual succession and possessed of the powers which pertain to a municipal corporation, to be exercised in conformity with the provisions of this Charter.

SEC. 3. Seal and general powers of the city.—The City shall have a seal and may alter the same. It may take, purchase, reject, receive, hold, lease, convey and dispose of real and personal property for the general interests of the city, condemn private property for public use, contract and be contracted with, sue and be sued, prosecute and defend to final judgment and execution, and exercise all powers hereinafter conferred.

SEC. 4. City not liable for damages.—The city shall not be liable for damages or injuries to persons or property arising from the failure of the Municipal Board, or any city officer, to enforce the provisions of this Charter, or any other law or ordinance, or from negligence on their part while carrying out or enforcing said provisions.

SEC. 5. Territorial jurisdiction.—The territorial jurisdiction of the City of Iloilo shall comprise the present territorial jurisdiction of the municipalities of Iloilo, La Paz and Arevalo, which shall be merged into one corporation upon the inauguration of the city.

SEC. 6. Jurisdiction of city government for police purposes.—The jurisdiction of the government of the City of Iloilo for police purposes shall extend to three miles from the shore into the Bay of Iloilo and over a zone surrounding the city on land of two and one-half miles in width. Said police jurisdiction shall likewise extend over a belt of land one hundred meters in width on each side of any city water main or pipe and around the reservoirs of the city water service. The police of the several adjacent municipalities shall have concurrent jurisdiction with the police of the City of Iloilo for the maintenance of good order and the enforcement of lawful ordinances throughout said common zone. But any license that may lawfully be granted within said zone shall be granted by the proper authorities of the municipality to which the territory affected belongs, and the fees arising therefrom

shall appertain to the treasury of such municipality.

SEC. 7. Relations between the City of Iloilo and the Provincial Government of Iloilo.—For election purposes, the City of Iloilo shall continue as part of the Second Assembly District of the Province of Iloilo. The voters of said City of Iloilo shall take part in the election of the provincial officers of Iloilo, but the latter shall have no jurisdiction over the City of Iloilo and the officers of the same, except as provided in sections nineteen and twenty hereof.

In consideration of the privileges and exemptions enjoyed by the provincial government within the city and of the responsibilities imposed on the same by the continuance of the city as capital of the province, the provincial board of Iloilo shall be obliged to create a permanent continuing annual appropriation of not less than fifty thousand pesos nor more than one hundred thousand pesos, to be credited to the general funds of the city. The Auditor General shall see to the enforcement of this provision of law and shall transfer to the City of Iloilo at the beginning of each year, from any funds in the provincial treasury of Iloilo not otherwise appropriated, the sum of fifty thousand pesos, unless the provincial government shall have previously voted a greater sum.

RTICLE II.—The Mayor

SEC. 8. Appointment and compensation.—The Mayor shall be the chief executive of the city.

He shall be appointed by the President of the Philippines with the consent of the Commission on Appointments of the National Assembly. He shall be appointed solely on the basis of his executive and administrative qualifications. The selection shall not be limited to inhabitants of Iloilo. He shall hold office for six years unless removed, and shall receive a salary of six thousand pesos a year. A discretionary fund of two thousand pesos a year shall be appropriated out of the funds of the city, to be placed at the disposal of the Mayor.

SEC. 9. The acting Mayor—Definitive vacancy.—In the event of the temporary incapacity or absence of the Mayor, or in the event of a definitive vacancy in the position of Mayor, the city treasurer shall perform the duties of the Mayor until said office shall be filled in accordance with law. If, for any reason, the city treasurer is temporarily incapacitated for the performance of the duties of the Mayor, or said office of city treasurer is vacant, the duties of the Mayor shall be performed by the city engineer. The acting Mayor shall have the same powers and duties and receive the same compensation as the Mayor.

In case of a definitive vacancy, the President, with the consent of the Commission on Appointments of the National Assembly, shall appoint the person who shall hold the office for the unexpired portion of the term.

SEC. 10. General duties and powers of the Mayor.—The Mayor shall have immediate control over the executive functions of the several departments of the city, subject to the authority and supervision of the Secretary of the Interior, and shall have the following general duties and powers:

- To comply with and enforce and give the necessary orders for the faithful enforcement and execution of the laws and ordinances in effect within the jurisdiction of the city.
- To safeguard all the lands, buildings, records, moneys, credits, and other property and rights of the city, and have control of all its property.
- To see that all taxes and other revenues of the city are collected, and applied in accordance with appropriations to the payment of the municipal expenses.
- To cause to be instituted judicial proceedings to recover property and funds of the city wherever found, to protect the interests of the city, and to cause to be defended all suits against the city.
- To see that the executive officers and employees of the city discharge their respective duties in an adequate

manner.

- To examine and inspect the books, records, and papers of all officers, agents, and employees of the executive departments of the city whenever occasion arises, and at least once in each year. For this purpose the Municipal Board shall provide him with the necessary secretarial personnel and with such help as may be required.
- To give such information and recommend such measures to the Board as he shall deem advantageous to the city.
- To attend the sessions, if he so desires, of the Board and participate in its deliberations, but not to vote.
- To represent the city in all its business matters and sign on its behalf all its bonds, contracts, and obligations made in accordance with laws or ordinances.
- To release, subject to such conditions as he may deem necessary, or unconditionally, any person imprisoned or sentenced for violation of a city ordinance, or remit the sentence of such person, or any part thereof.
- To submit to the Municipal Board before the sixteenth day of December of each year a budget of receipts and expenditures of the city.
- To receive, hear, and decide as he may deem proper, petitions, complaints, and claims concerning all classes of municipal matters of an administrative and executive character.
- To grant and refuse municipal licenses or permits of all classes and to revoke the same for violation of the conditions upon which they were granted, or if acts prohibited by law or municipal ordinance are being committed under the protection of such licenses or in the premises in which the business for which the same have been granted is carried on, or for any other good reason of general interest.
- To excuse, with the concurrence of the division superintendent of schools, deserving pupils from the payment of matriculation fees or of any part thereof.
- To be responsible for the proper administration of all the affairs of the city and for this purpose to make all appointments except as otherwise provided for in this Charter.
- To take such emergency measures as may be necessary to avoid fires, floods, and the effects of storms and other public calamities.
- To perform such other duties and exercise such other executive powers as may be prescribed by law or ordinance.
- To pass on the payment to creditors of the city or delegate such powers to duly authorized representatives.
- To exercise the veto power in the manner prescribed in section eighteen of this Charter.
- To submit an annual report to the Secretary of the Interior.

The Mayor may, in the interest of the service and with the approval of the Secretary of the Interior, transfer any officer or administrative employee, not appointed by the President of the Philippines, from one section, division or service, to another section, division or service within the same department, without change of compensation.

SEC. 11. Checks.—Checks or certificates of deposit on the funds of the city shall be issued by the Mayor or his duly authorized representative, and countersigned by the provincial auditor or his duly authorized representative.

SEC. 12. Secretary of city.—The Mayor shall appoint a secretary of the city,, who shall receive an annual compensation of twenty-four hundred pesos and shall be considered as chief of a department of the city. Said secretary shall be the local civil registrar of the City of Iloilo and shall have charge and custody of all records and

documents of the city and of any office or department thereof for which provision is not otherwise made; shall keep the corporate seal of the city and affix the same with his signature to all ordinances and resolutions signed by the Mayor and to all other official documents and papers of the government of the city as may be required by custom, in the discretion of the Mayor; 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 or as may be required of him by law or ordinance; shall, on demand, furnish certified copies of all records and documents in his charge which are not of a confidential character and shall collect twenty centavos for each one hundred words including the certificate, and all receipts shall be paid into the city treasury. He shall likewise perform all the duties imposed on chiefs of departments of the city government by section twenty-four hereof.

SEC. 13. Execution of authorized public works and improvements.—All public works of construction, repair, and improvements of the city shall be carried on by administration, under the direction of the Mayor. For good reasons, the Mayor, on recommendation of the city engineer, may have said work done totally or partially by contract, upon advertising for bids therefor. In this event, the Mayor shall advertise for sealed bids for the same, the advertisements to be placed on the bulletin boards of the City Hall and in the Provincial Government Building, ten days before the day fixed for opening such sealed proposals. A plan of the work to be done, accompanied by specifications for the performance of the same, shall be filed, after the advertisement shall have been made, at the office of the Mayor or of the city engineer, for public inspection. All bids shall be opened in the presence of the Mayor at the advertised time and place. Each bid shall be accompanied by a deposit, the amount and character of which shall be fixed by the Mayor and named in the advertisement, and which shall not exceed ten per centum of the estimated cost of the improvement or work to be done where the estimated cost does not exceed two thousand pesos, and shall not be less than two hundred pesos in any case. Such deposit shall be forfeited to the city if the bidder shall neglect to post a bond or refuse to enter into a contract, with approved sureties, to execute the work for the price mentioned in his bid and according to the plans and specifications, in case the contract shall be awarded to him. The Mayor may reject any or all bids received. Should all bids be rejected or should it become necessary for any reason to call for new bids, subsequent advertisements shall be for a period of five days before the proposals are opened, and in the manner above described. Bonds, to be approved by the Mayor, shall be taken for the faithful performance of all contracts. Contracts shall be executed in triplicate by the Mayor and by the contractor, and the original shall be filed in the office of the Mayor, one copy in the office of the provincial auditor and the third shall be given to the contractor.

ARTICLE III.—Municipal Board

SEC. 14. Constitution and organization of the Municipal Board.—The Municipal Board shall be the legislative body of the city and shall consist of seven councilors, who shall hold office for three years. At the beginning of each term, the members of the Board shall elect from among their number a president, who, during the three following years, shall preside at all the meetings of the Board at which he is present and shall have the right to vote on all matters submitted to the Board. In his absence, the Board shall elect one of its members temporary president. The President of the Board shall sign all ordinances and all resolutions and motions directing the payment of money or creating liability. In case of sickness or absence of any member of the Board or if for any reason it becomes necessary to maintain a quorum, the President of the Philippines shall appoint a temporary substitute who, until the return to duty of the sick or absent member, shall hold the office, possess all rights, receive all the emoluments and perform all the duties of a member of the Board.

The President of the Philippines, with the consent of the Commission on Appointments of the National Assembly, shall fill all permanent vacancies occurring in the Municipal Board for the unexpired portion of the term.

The President of the Board shall receive a per diem of fifteen pesos and the other members shall each receive a

per diem of ten pesos for each day of attendance at a session of the Board.

SEC. 15. Qualifications, election, suspension and removal of members of Board.—The members of the Municipal Board shall be elected at large from the entire city, and each of them at the time of his election shall be a resident for at least one year and a qualified elector of the city and not less than twenty-three years of age. Such members may be suspended or removed from office under the same circumstances, in the same manner, and with the same effect, as elective provincial officers, and the provisions of law relating to the suspension or removal of elective provincial officers are made effective for the suspension or removal of said members of the Board. In so far as they are applicable all the provisions of the Election Law are made effective as to members of the Board and to their election, to the same extent as if the City of Iloilo were a province, and the election of said members were the election for members of the provincial board.

A plurality shall be sufficient for election and any tie shall be decided by lot by the municipal board of canvassers.

The first election under this Charter shall take place on the date of the general elections, immediately after the approval of this Act.

SEC. 16. Appointment and duties of secretary of Board.—The Board shall have a secretary, who shall be elected by it to serve during the term of office of the then members. A vacancy in the office of secretary shall be filled temporarily or for the unexpired term in like manner. The secretary shall be in charge of the records of the Municipal Board. He shall keep a full record of the proceedings of the Board, and file all documents relating thereto; shall record, in a book kept for that purpose, all ordinances, and all resolutions and motions directing the payment of money or creating liability, with the dates of approval of the same, and of the publication of ordinances; shall keep a seal, circular in form, with the inscription "Municipal Board—City of Iloilo," and shall affix the same, with his signature, to all ordinances and other official acts of the Board, and shall present the same for signature to the president thereof ; shall cause each ordinance passed to be published; shall, on demand, furnish certified copies of all records of public character in his charge, and collect and receive therefore such fees as may be prescribed by ordinance or resolution of the Board; and shall keep his office and all records therein which are not of a confidential character open to public inspection during usual business hours. His compensation as secretary shall be fixed by the Board at not exceeding two thousand four hundred pesos a year.

SEC. 17. Appropriations by the Board.—The Board shall make all appropriations for the expenses of the government of the city. Whenever the Board fails to pass an appropriation ordinance for any year before the end of the previous year, the appropriation ordinance for such previous year shall be deemed reenacted and shall go into effect on the first day of January of the current year, as the appropriation ordinance for that year, until a new appropriation ordinance is duly enacted.

SEC. 18. Method of transacting business by Board—Veto, authentication and publication of ordinances.—Unless the Secretary of the Interior orders otherwise, the Board shall hold ordinary sessions twice a week for the transaction of business on days which it shall fix by resolution, and such extraordinary sessions, not exceeding ten during any one year, as may be called by the Mayor, except the sessions provided for in section thirty-seven of this Charter. It shall sit with open doors unless otherwise ordered by an affirmative vote of four members. It shall keep a record of its proceedings and determine its rules of procedure. Five members of the Board shall constitute a quorum for the transaction of business, and four affirmative votes shall be necessary for the passage of any ordinance, resolution, or motion. The ayes and noes 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 ordinance enacted by the Board, and each resolution or motion directing the payment of money or creating liability, shall be forwarded to the Mayor for his

approval. Within ten days after the receipt of the ordinance, resolution or motion, the Mayor shall return it with his approval or veto. If he does not return it within that time, it shall be deemed to be approved. If he returns it with his veto, his reasons therefor in writing shall accompany it. It may then be again enacted by the affirmative votes of five members of the Board, and again forwarded to the Mayor for his approval, and if within ten days after its receipt he does not again return it with his veto, it shall be deemed to be approved. If within said time he again returns it with his veto, it shall be forwarded forthwith to the Provincial Board for its approval or disapproval. The Mayor shall have the power to veto any particular item or items of an appropriation ordinance, or of an ordinance, resolution or motion directing the payment of money or creating liability, but the veto shall not affect the item or items to which he does not object. The item or items objected to shall not take effect except in the manner heretofore provided in this section as to ordinances, resolutions and motions returned to the Board with his veto. Each approved ordinance and each approved resolution or motion directing the payment of money or creating liability shall be sealed with the city seal, signed by the President of the Board and the secretary, and recorded in a book kept for that purpose; shall be published within ten days after its approval ; and if no date is fixed in the measure, said measure shall take effect and be in force on and after the twentieth day following its publication, unless the Provincial Board disapprove the same. In the event of the disapproval of any such ordinance, resolution or motion by the Provincial Board, the Mayor or the Municipal Board may appeal from such disapproval to the Secretary of the Interior, whose decision shall be final.

SEC. 19. Copies of city ordinances to be forwarded to the Provincial Board.—Within thirty-six hours after a session held by the Municipal Board, the secretary shall forward to the Provincial Board exact copies of the ordinances and resolutions or motions directing the payment of money or creating liability passed in said session of the city ordinances.

SEC. 20. The Provincial Board shall decide the legality of the city ordinances.—Upon receiving copies of measures passed by the Municipal Board, the Provincial Board shall consider the documents. Should the Provincial Board find that an ordinance, resolution or motion lies outside the powers conferred on the Municipal Board, it shall declare the same null and void, spreading its action upon the minutes and advising the proper authorities of the same. The effect of the action of the Provincial Board shall be to set aside the measure, subject to subsequent action by the Secretary of the Interior.

SEC. 21. General powers and duties of the Board.—Except as otherwise provided by law, and subject to the conditions and limitations thereof, the Municipal Board shall have the following legislative powers:

- To provide for the levy and collection of taxes for general and special purposes in accordance with law.
- To fix the tariff of fees and charges for all services rendered by the city or any of its departments, branches or officers.
- To provide for the erection and maintenance or lease of the necessary buildings for the use of the city.
- To provide for the establishment and maintenance of 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, and prostitutes, and persons convicted of violating any of the ordinances of the city.
- To establish fire limits, determine the kinds of buildings or structures that may be erected within said limits, regulate the manner of construction and repairing the same, and fix the fees for permits for the construction, repair, or demolition of buildings and structures.
- To establish and maintain engine houses, fire engines, hose carts, hooks and ladders, and other equipment for the

prevention and extinguishment of fires, and to regulate the management and use of the same, and provide the necessary personnel.

- To regulate the use of lights in stables and wagon sheds, shops, and other public buildings and places, and to regulate and restrict the issuance of permits for the building of bonfires and the use of firecrackers, fireworks, torpedoes, candles, skyrockets, and other pyrotechnic displays, and to fix the fees for such permits.

- To make regulations to protect the public from conflagrations and to prevent and mitigate the effects of famine, floods, storms, and other public calamities, and to provide relief for persons suffering from the same.

- To regulate and fix the amount of the license fees 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; auctioneers, plumbers, barbers, collecting agencies, mercantile agencies, shipping and intelligence offices, private detective agencies, private detectives, advertising agencies, massagists, manicurists, chiropodists, beauty parlors, tattooers, jugglers, acrobats, clubs, dealers in large cattle, laundries, cleaning and dyeing establishments, shooting galleries, sloth machines, merry-go-rounds and other similar riding apparatus, dealers in second-hand merchandise, brewers, distillers, rectifiers, money changers and brokers, public ferries, and the keeping, preparation, and sale of meat, poultry, fish, game, butter, cheese, lard, vegetables, bread and other provisions.

- To tax, fix the license fee for, and regulate hotels, restaurants, refreshment parlors, cafes, lodging houses, boarding houses, livery garages, public warehouses, pawnshops, theaters, cinematographs; and also to fix the location of livery garages, boarding stables, embalmers, public billiard tables, pools, bowling-alleys, dance halls, public dance halls, cabarets, circus and other similar parades, public vehicles, race tracks, horse races, junk dealers, theatrical performances, public exhibitions, circuses, and all other performances and places of amusement, match factories, blacksmith shops, foundries, boilers, lumber yards, ship yards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benaine, turpentine, abaca, cotton, nitroglycerine, petroleum or any of the products thereof, and of all other highly combustible or explosive materials, and other establishments likely to endanger public safety or give rise to conflagrations or explosions, and, subject to the provisions of ordinances issued by the Philippine Health Service in accordance with law, tanneries, tallow chandleries, bone factories, and soap factories.

- To tax and fix the license fee for tailor shops; millineries ; embroidery shops; sail and awning makers' establishments, or both; rope; paper; slippers or sandals, or both; harness, valises or traveling bags, or any of them; textile; shell lamps or lamp shades, or both; mortuary statues or tables, or both; bags; rattan goods; wire or bronze beds, or both; men's shirts; hats; printers, bookbinders, or both; glasses or optical articles, or both; dyes; bottles or glass articles, or both; salted or dried fish, or both; fertilizers; nails and buttons.

No tax shall be levied on any of the businesses or on any of the manufacturers referred to in this subsection exceeding two hundred pesos per annum. Manufacturers of the aforesaid articles shall not be subject to the payment of any municipal tax nor of any license fee as retail dealers of articles manufactured by them, nor shall any manufacture carried on exclusively by the members of a family at their own home be subject to payment of tax or license fee.

- To tax and fix license fees for (a) dealers in new motor cars, their accessories, or both; and (b) retail dealers in new (unused) merchandise not yet subject to payment of any municipal tax.

For purposes of taxation, these retail dealers shall be divided into the following classes: (1) retail dealers in general merchandise; and (2) retail dealers engaged exclusively in selling (a) textiles, including knitted ware; (b)

hardware, including glass articles, kitchen utensils, electric goods and construction material; (o) provisions, including toilet articles, except perfumery; (d) drugs, including medicines and perfumes; (e) books, including stationery, paper and office supplies; (f) jewelry; (g) slippers; (h) arms, ammunition and sporting goods: Provided, however, That the total amount of taxes to be paid by any dealer or manufacturer, or any of those-mentioned in this subsection, whether they deal in one or all the goods mentioned herein, shall not exceed five hundred pesos per annum.

- To tax motor and other vehicles, notwithstanding provisions to the contrary contained in Act Numbered Thirty-nine hundred and ninety-two, and draft animals not paying any national tax: Provided, however, That all automobiles and trucks belonging to the National Government or to any provincial or municipal government, and also automobiles or trucks not regularly kept in the City of Iloilo shall be exempt from such tax.

- To regulate the method of using steam engines and boilers, other than marine or belonging to the Federal or National Government; to provide for the inspection thereof, and a reasonable fee for such inspection, and to regulate and fix the fees for the licenses of the engineers engaged in operating the same.

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

- 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.

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

- To prohibit and provide for the punishment of cruelty to animals.

- To regulate the inspection, weighing, and measuring of brick, coal, lumber, and other articles of merchandise.

- To provide for the laying out, construction, and improvement, and to regulate the use of streets, avenues, alleys, sidewalks, wharves, piers, parks, cemeteries, and other public places; to provide for the lighting, cleaning, and sprinkling of streets and public places; to regulate, fix license fees for, or prohibit the use of the same for processions, signs, signposts, awnings, awning posts, the carrying or displaying of banners, placards advertisements, w hand bills, or the flying of signs, flags, or banners, whether along, across, over or from buildings, along the same; to prohibit the placing, throwing, depositing, or leaving of obstacles of any kind, offal, garbage, refuse, or other offensive matter or matter liable to cause damage, in the streets and other public places, and to provide for the collection and disposition thereof; to provide for the inspection of, fix the license fees for, and regulate the openings in the same for the laying of gas, water, sewer, and other pipes, the building and repair of tunnels, sewers, and drains, and all structures in and under the same, and the erecting of poles and the stringing of wires therein; to regulate cross-walks, curbs, and gutters therein; to name unnamed streets 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 animals, motor and other vehicles, cars, and locomotives within the limits of the city; to regulate the locating, constructing, and laying of the tracks of horse, electric, and other forms of railroad in the streets or other public places of the city authorized by law; to provide for and change the location, grade, and crossings of railroads, and to compel any such railroad to raise or lower its tracks to conform to such provisions or changes; and to require railroad companies to fence their property, or any part thereof, to provide suitable protection against injury to persons or property, and to construct and repair ditches, drains, sewers and culverts along or under their tracks so that the natural drainage of the streets and adjacent property shall not be obstructed.

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

- Subject to the provisions of ordinances issued by the Philippine Health Service in accordance with law to provide for the establishment and maintenance and fix the fees for the use of, and regulate public stables, laundries and baths, and public markets and slaughterhouses, and prohibit the establishment or operation within the city limits of public markets and slaughterhouses by any person, entity, association or corporation other than the city.

- To regulate, inspect, and provide measures preventing any discrimination or the exclusion of any race or races in or from any institution, establishment, or service open to the public within the city limits or in the sale and supply of gas or electricity, or in the telephone and street-railway service; to fix and regulate charges therefor where the same have not been fixed by laws of the National Assembly; to regulate and provide for the inspection of all gas, electric, telephone, and street-railway conduits, mains, meters, and other apparatus, and provide for the condemnation, substitution or removal of the same when defective or dangerous.

- To declare, prevent, and provide for the abatement of nuisances; to regulate the ringing of bells and the making of loud or unusual noises; to provide that owners, agents, or tenants of buildings or premises keep and maintain the same in sanitary condition, and that in case of failure to do so, after sixty days from the date of serving of a written notice, the cost thereof be assessed to 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 or prohibit or fix the license fee for the use of property on or near public ways, grounds or places, or elsewhere within the city, for a display of electric signs or the erection or maintenance of billboards or structures of whatever material, erected, maintained, or used for the display of posters, signs, or other pictorial or reading matter, except signs displayed at the place or places where the profession or business advertised thereby is in whole or part conducted.

- To provide for the enforcement of the regulations of the Philippine Health Service, and by ordinance to prescribe penalties for violations of such regulations.

- To extend its ordinances over all waters within the city, over the Bay of Iloilo three miles beyond the city limits, and over any boat or other floating structures thereon.

(aa) 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 a fine of two hundred pesos or six months' imprisonment, or both such fine and imprisonment, for each offense.

(bb) To regulate the sale, trading in, or disposal of alcoholic or malt beverages, wines, mixed or fermented liquors

offered for retail sale, and to fix license fees therefor.

(cc) To regulate any business or occupation and to require license from persons engaged in the same or who exercise privileges in the city, by requiring them to secure a permit for a license at the rate fixed by the Municipal Board, and to prescribe the conditions under which said permits for licenses may be revoked.

SEC. 22. Restrictive provisions.—No commercial signboard, or billboard shall be erected or displayed on public lands, premises or buildings. If after due investigation, and having given the owners an opportunity to be heard, the Mayor shall decide that any sign, signboard, or billboard displayed or exposed to public view is offensive to the sight or is otherwise a nuisance, he may order the removal of such sign, signboard, or billboard, and if same is not removed within ten days after he has issued such order, he may himself cause its removal, and the sign, signboard, or billboard, shall thereupon be forfeited to the city, and the expenses 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.—Departments and Officers of the City

SEC. 23. City departments.—There shall be the following city departments over which the Mayor shall have general supervisory control:

- Department of Finance and Assessment.
- Department of Engineering and Public Works.
- Legal Department
- Police and Fire Department.

The Board may from time to time make such readjustments of the duties of the several departments as the public interest may demand.

The chiefs of departments shall receive the following annual salaries: four thousand pesos for the city treasurer and assessor; three thousand six hundred pesos for the city engineer; four thousand pesos for the municipal judge; three thousand two hundred pesos for the city fiscal; and two thousand four hundred pesos for the chief of the police and fire department.

SEC. 24. Powers and duties of chiefs of departments.—Each chief of department of the city government shall be in charge of such department, under the direction and supervision of the Mayor, and shall exercise such powers as may be prescribed herein or by ordinance. He shall certify to the correctness of all pay rolls and vouchers of his department covering the payment of money before payment, except as herein otherwise expressly provided. On or before the first day of November of each year, he shall prepare for the Mayor for submission to the Board an estimate of the appropriation necessary for the operation of his department during the ensuing year, and shall submit therewith such information for purposes of comparison as the Mayor may desire. He shall make to the Mayor as often as required reports covering the operations of his department.

In case of the absence, sickness, or inability to act, for any reason, of the chief of any of the municipal departments, the officer next in charge of that department shall be authorized to sign all necessary papers, such as vouchers, requisitions, and so forth.

SEC. 25. Appointment and removal of officers and employees.—With the consent of the Commission on Appointments of the National Assembly, the President of the Philippines shall appoint the city treasurer and assessor, the engineer, the fiscal, the municipal judge, the auxiliary municipal judge, and the chief of police. Subject to the provisions of the Civil Service Law, the Mayor shall appoint all other officers and employees of the city whose appointment is not otherwise provided by law. The suspension or removal of the same shall be subject

to the provisions of Executive Order Numbered Thirty-nine of the President of the Philippines. The Mayor may recommend to the President of the Philippines the suspension or removal of any officer or employee of the executive or administrative departments of the city appointed by said President, whose decision shall be final.

SEC. 26. Officers not to engage in certain transactions.—It shall be unlawful for any municipal officer, directly or indirectly, individually or as a member of a firm, to engage in any business transaction with the city, through any of its authorized officers, boards, agents, or attorneys, whereby money is to be paid, directly or indirectly, out of the resources of the city, to such person or firm; or to purchase any real estate or other property belonging to the city, or which shall be sold for taxes or assessments, or by virtue of a legal process or Judgment at the suit of the city; or to be surety for any person having a contract or doing business with the city, for the performance of which security may be required; or to be surety on the official bond of any officer of the city.

ARTICLE V.—Department of Finance and Assessment

SEC. 27. Powers and duties of the city treasurer.—

- There shall be a city treasurer, who shall have charge of the department of finance and shall act as chief fiscal officer and financial adviser of the city and custodian of its funds.
- The city treasurer shall exercise the functions of municipal collector of taxes and shall collect all taxes and assessments due the city, all licenses authorized by law or ordinance, and all renta due for lands, markets, and other property owned by the city, and shall receive and receipt for all costs, fees, fines and forfeitures imposed by the municipal court, from the clerk thereof, and the fees collected by the sheriff or his deputies, or by the municipal judge.
- He shall collect all miscellaneous charges made by the department of engineering and public works and by other departments of the city government, and all charges made by the city engineer for inspections, permits, licenses, and the installation, maintenance, and services rendered in the operation of the private privy system.
- He shall collect, as deputy of the Collector of Internal Revenue, by himself, or deputies, all taxes imposed by the National Government upon property or persons in the City of Iloilo.
- Unless otherwise specifically provided by law or regulation, he shall perform in and for the city the duties imposed by law or regulation upon provincial treasurers generally.
- He shall purchase and issue all supplies, equipment, material, or other property required by the city, through the purchasing agent, or otherwise, as may be authorized, subject to the general provisions of law relating thereto.
- He shall be accountable for all funds and property of the city and shall render such accounts in connection therewith as may be prescribed by the Auditor General.
- He shall deposit daily all municipal funds and collections in the Philippine National Bank or in any other Government depository.
- On or before the first day of November of each year, the city treasurer shall present to the Mayor a certified detailed statement by departments of all receipts and disbursements of the city pertaining to the preceding fiscal year, and to the current fiscal year to and including September thirtieth, together with an estimate of the receipts and disbursements for the remainder of the current fiscal year; and he shall submit with this statement an 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 necessary appropriations of the department chiefs as required by section twenty-four of this Act, the Mayor shall formulate and submit to the Municipal Board before the sixteenth day of December of the current year, a detailed budget covering the estimated necessary disbursements or expenses for

the ensuing fiscal year and the Municipal Board shall there upon make appropriations covering such estimated expenses : Provided, however, That in no case shall the aggregate amount of such appropriations exceed the estimate of revenues and receipts submitted by the city treasurer as provided above. Supplemental budgets formulated in the same manner may be adopted when special or unforeseen circumstances make such action necessary.

SEC. 28. Powers and duties of the city assessor.—The city treasurer shall act as ex ofncio assessor of the city and shall have charge of the department of assessment. The city assessor and his authorized deputies, who 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, shall appraise and value all the real estate in the city, and assess for taxation all such real estate not expressly exempt, except machines, mechanical contrivances, instruments, tools, implements, appliances, apparatus, and paraphernalia used for industrial, agricultural, or manufacturing purposes, which shall be excluded from such valuation and assessment whether or not attached to lands or buildings. The city assessor shall make the list of the taxable real estate in the city, and the names of the owners shall be arranged in the order of the lot and block numbers with a brief description opposite each such name of the property owned by such owner 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 other evidence on the subject and exercising his own judgment in respect thereto. For the purpose of completing this list, he and his representatives are empowered to enter upon the real estate for the purpose of examining and measuring the same, and to summon witnesses, administer oaths to them, and subject them to examination concerning the ownership and the amount of real estate and its cash value. It shall be the duty of the city assessor, so far as is necessary, to examine the records of the office of the register of deeds in the Province of Iloilo showing the ownership of real estate in the city.

SEC. 29. Real estate exempt from taxation.—The following shall be exempt from taxation:

- Lands or buildings owned by the United States of America, the Commonwealth of the Philippines, the Province of Iloilo, or the City of Iloilo, and burying grounds, churches, and their adjacent parsonages and conventos, and land or buildings used exclusively for religious, charitable, scientific, or educational purposes, and not for profit; but such exemption shall not extend to lands or buildings held for investment, though the income therefrom be devoted to religious, charitable, scientific, or educational purposes,
- Lands or buildings which are the only real property of the owner, and the value of which, does not exceed one hundred pesos.

SEC. 30. 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 succeeding 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 containing a description of such property sufficient to enable the city assessor readily to identify the same. Any person having acquired real estate who fails to make and present the declaration herein required within the said period of sixty days shall be deemed to have waived his right to notice of the assessment of such property and the assessment of the same in the name of its former owner shall, in all such cases, be valid and binding on all persons interested, and for all purposes, as though the same had been assessed in the name of its actual owner.

SEC. 31. Action when owner makes no return, or is unknown, or in doubt, or when land and improvements are separately owned.—If the owner of any parcel of real estate shall fail to make a return thereof, or if the city

assessor is unable to discover the owner of any real estate, he shall nevertheless list the same for taxation, and charge the tax against the true owner, if known, and if unknown then as against an unknown owner. In case of doubt or dispute as to 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 of each shall be made.

SEC. 32. Action in case real estate has escaped taxation.—If it shall come to the knowledge of the city assessor that any taxable real estate in the city has escaped listing, it shall be his duty to list and value the same at the time and in the manner provided in the next succeeding section and to charge against the owner thereof the taxes due for the current year and for all other years since the original assessment under the City charter was made, 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 such 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. 35. When assessment may be increased or reduced.—The city assessor shall during the first fifteen days of December of each year, add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He may during the same period revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessments as the case may be. He shall give notice for ten days prior to December first on the bulletin boards of the City Hall and in the provincial building of Iloilo, by means of an announcement in English and another in Spanish, that he will be present in his office for that purpose on said days, and he shall further notify in writing each person the amount of whose tax will be changed by such action of such proposed change, by delivering or mailing such notification to such person or his authorized agent at the last known address of such owner or agent in the Philippines, some time in the month of November.

SEC. 34. City assessor to authenticate lists 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 its true cash value, and that no real estate taxable by law in the City of Iloilo has been omitted from the list, according to the best of my knowledge and belief.

"....." (Signature)

SEC. 35. Time and manner of appealing to Board of Tax Appeals.—In case any owner of real estate or his authorized agent, shall feel aggrieved by any decision of the city assessor under the preceding sections of this article, such owner or agent may, within ten days after the entry of such decision, appeal to the Board of Tax Appeals. The appeal shall be perfected by filing a written notice of the same with the city assessor and it shall be the duty of that officer forthwith to transmit the appeal to the Board of Tax Appeals with all written evidence in his possession relating to such assessment and valuation.

SEC. 36. Constitution and compensation of Board of Tax Appeals.—The members of the Municipal Board shall be the members of the Board of Tax Appeals, and before organizing as such, they shall take the following oath before the municipal judge or some other officer authorized to administer oaths:

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

words to be stricken out.)

“.....” (Signature)

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

“.....” (Signature of officer administering Oath)

The members of the Board shall receive the same per diems that they receive as city councilors.

SEC. 37. Proceedings before Board of Tax Appeals and Secretary of the Interior.—The Board of Tax Appeals shall meet on the third Monday in January of each year, and every day afterwards, and shall hear all appeals duly transmitted to it, shall decide the same forthwith, and shall complete its work and adjourn on the fourth Tuesday of January of each year. If during such period some appeals have not been perfected, the same shall be decided during the regular sessions of the Municipal Board in February and March of each year. The Board shall have authority to cause to be amended the 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 make the amendment in conformity with said order. It shall also have power to revise and correct, with the approval of the Secretary of the Interior first had, any and all erroneous or unjust assessments and valuations for taxation, and make a correct and just assessment. The assessment, when so corrected, shall be as lawful and valid for all purposes as though it had been made within the time herein prescribed. Such revaluation shall be made on due notice to the individual concerned and he shall be entitled to be heard by the Board of Tax Appeals before any revaluation is made. The decision of the Board of Tax Appeals shall be final unless the Secretary of the Interior forthwith declares the assessment reopened for a review by him, in which case he may make such revision or revaluation as in his opinion the circumstances may justify. Such revision, approved by the President of the Philippines, shall be final.

SEC. 38. Annual tax and penalties—Extension and remission of the tax.—An annual tax of one per centum on the assessed value of all real estate in the city subject to taxation shall be levied by the city treasurer. All taxes on real estate for any year shall be due and payable 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 incumbrances 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 penalty.

At the option of the taxpayer, the tax for any year may be paid in two installments, to be fixed annually by the Municipal Board on or before the thirty-first day of December of the year prior to the year in which the resolution is to take effect: Provided, That the last day of the first and second installments shall not be after the thirty-first day of May and the thirtieth day of November of each year, respectively.

At the expiration of the time for the payment of the land 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 month of delinquency due on the amount of the original tax due, until the tax shall have been paid in full or until the property shall have been forfeited to the city. In no case shall the total penalty exceed twenty-four per centum of the original tax due. The provisions of this section shall be applied to such delinquencies of land taxes as have taken place on the date of the approval of this Act.

In the event that the crop is extensively damaged or that a great lowering of the prices of products is registered, or that a similar disaster extends throughout the Province of Iloilo, the Municipal Board of the city may, by

resolution passed before the first day of January of each year, 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 remission and shall not take effect till it shall have been approved by the Secretary of the Interior.

The President of the Philippines may, in his discretion, remit or reduce the land taxes for any year in the City of Iloilo, if he deems this to be in the public interest.

SEC. 39. Seizure of personal property for delinquency in payment of tax.—After a property shall have become delinquent in the payment of taxes, the city treasurer, or his deputy, if he desires to compel payment through seizure of any personal property of any delinquent person or persons, shall issue a duly authenticated certificate, based on the records of his office, showing the fact of delinquency and the amount of the tax and penalty due from said delinquent person or persons or from each of them. Such certificate shall be sufficient evidence for the seizure of the personal property not exempt from seizure and which belongs to the delinquent person or persons in question; and this proceeding may be carried out by the city treasurer, his deputy, or any other officer authorized to carry out legal proceeding's.

SEC. 40. 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 land tax:

- Tools and implements necessarily used by the delinquent in his trade or employment;
- One horse, or cow or carabao, or other beast of burden, such as the delinquent may select, and necessarily used by him in his ordinary occupation.
- His necessary clothing and that of his family.
- 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 one hundred pesos.
- provisions for individual or family use sufficient for four months.
- The professional libraries of lawyers, judges, clergymen, doctors, school-teachers, and music teachers, not exceeding five hundred pesos in value.
- The fishing boat and net, not exceeding- the total value of twenty-five pesos, the property of any fisherman, by the lawful use of which he earns a livelihood.
- Any article or material which forms part of a home or of an improvement on any real estate.

SEC. 41. Sale of seized personal property.—The property seized through proceedings under section thirty-nine hereof, shall, after due advertisement, be exhibited for sale at public auction to the highest bidder and so much of the same shall be so sold as shall satisfy the tax, penalty, and costs of seizure and sale. The purchaser at such sale shall acquire an indefeasible title to the property sold.

In such cases notice shall be given through advertisements stating the time, place and cause of sale, posted for ten days prior to the date of the auction, at the main entrance of the City Hall and at a public and conspicuous place in the place where the property was seized.

The sale shall take place, at the discretion of the city treasurer or his deputy, either at the main entrance of the City Hall or at the place where such property was seized.

If no satisfactory bid is found in the aforementioned places, another auction shall be had, upon notice published anew.

SEC. 42. Return of officer—Disposal of surplus.—The officer directing the sale under the preceding section shall forthwith make return of his proceedings and note thereof shall be made by the city treasurer upon his records. Any surplus resulting from the sale, and any property remaining in possession of the officer, shall be returned to the delinquent taxpayer.

SEC. 43. Deed to city government of real estate.—When a year shall have lapsed after the date on which the taxpayer first became delinquent, or in case he paid, after the date on which the present delinquency took place, all private rights, titles and interests in the real estate of said taxpayer, on which said tax is delinquent, shall be irrevocably vested in the city government, subject alone to the rights of redemption and repurchase provided for hereinbelow: Provided, That the title acquired by said city government to the real estate shall not be superior to the title of the original owner prior to the seizure.

SEC. 44. Redemption of real estate by owner.—At any time after the delinquency shall have been incurred, but not after the expiration of ninety days from the date of the publication of the advertisement provided for in the next section, the owner or his lawful representative, or any person having any lien, right, or any other legal interest or equity in said property, may pay the taxes and penalties accrued and thus redeem the property. Such redemption shall have the effect of divesting the city government of its title to the property in question and 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 a lessee, he may retain the proceeds of any income due to the owner on such property: Provided, That the person exercising the right of redemption shall not acquire a title to said property more valid than that of the original owner of said property prior to its seizure by the Government.

SEC. 45. Notice of seizure of real estate.—Notice of the seizure of the real estate shall be given through the posting of notices at the main entrances of the City Hall, the Provincial Building and all the municipal buildings in the Province of Iloilo, in English, Spanish and in the local dialect in common use. A copy of said notice shall also be posted on the property subject to seizure. Such notices shall state the names of the delinquent persons, the date on which such delinquency commenced, the amount of the taxes and penalties then due by each, and shall state that unless such taxes and penalties are paid within ninety days from the date of the publication of such notice, the forfeiture of the delinquent real estate to the city government shall become absolute.

SEC. 46. 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 the next preceding section, the city treasurer, or his deputy, 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 of taxes due, together with all the penalties and costs accrued by reason of the delinquency, and praying him to eject from said property all the tenants and occupants thereof. Upon receiving such certificate, the Mayor or any other officer authorized to enforce the law, shall forthwith have all the tenants and occupants who refuse to recognize the title of the city expelled from the property in question, and may use the necessary police force for this purpose: Provided, however, That if the property so seized is or includes, a residential home, the occupants thereof shall be given an extension of time not exceeding ten days from the date of the notice of ejectment.

SEC. 47. Redemption by owner before the sale of real property.—After the city government shall have been invested with the title to the property, in the manner provided for in sections forty-three and forty-five hereof, and at any time prior to the sale or contract of sale by the city treasurer to a third party, the original owner or his legal representative or any person having any lien, right, or other legal interest or equity in said property, shall besides have the right to redeem the total amount of the property in question, by paying therefor the amount of 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, redemption shall be made subject to said lease: Provided, That the payment of the price of sale, at the discretion of the purchaser, may be made in installments extending over a period not exceeding twelve months, but the initial payment, which must be made on the date of the filing of the application for redemption, and every subsequent payment, shall not be less than twenty-five per centum of the entire sum due, and shall in no wise 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. The purchaser may occupy the property after paying the first installment and the usual taxes on the property shall be payable in the year after that in which the application for redemption was approved. Any failure of the delinquent taxpayer to pay an installment on its due date shall have the effect of a forfeiture to the city government of any partial payment made by said taxpayer, and in case he has taken possession of the property, he shall forthwith deliver the same to the city government. In case the purchaser should fail to relinquish possession of said property, the city treasurer or his deputy shall forthwith adopt measures to eject therefrom all the tenants or occupants pursuant to the proceeding prescribed in section forty-six hereof: Provided, however, That the original owner of any 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 rent for the use of such property : Provided, finally, That the provisions of this section shall apply to redemptions 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. 48. Notice of sale of real estate at public auction.—At any time after the forfeiture of any real estate shall have become absolute, the city treasurer, pursuant to the rules of procedure promulgated by the Secretary of the Interior, may announce the sale at public auction, of the real estate seized on account of delinquency in 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 entrances of the City Hall and of all the municipal buildings of the province, in English, Spanish and in the local dialect in common use, and by publishing the same once a week during 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 the treasurer should know such address. The notice shall state the amount of the taxes and penalties so due, the time and place of sale, the name of the taxpayer against whom the taxes are levied, and the approximate area, the lot number and the location by district and street, and the street number, district or barrio where the real estate to be sold is located.

SEC. 49. Sale of real estate—Conditions.—At any time during the sale or prior to the same, the taxpayer may stay the proceedings by paying the taxes and penalties to the city treasurer or his deputy. Otherwise the sale shall proceed and shall be held either at the main entrance of the City Hall or on the premises to be sold, as the city treasurer or his deputy may determine. The payment of the sale price may be made in installments, at the option of the purchaser, covering a period not exceeding twelve months, but the initial payment shall be made at the time of the sale, and each subsequent payment shall not be less than twenty-five per centum of the total sale price, and shall in no case be less than two pesos, unless the total or the balance of the amount due be less than two pesos. The purchaser may occupy the property after paying the first 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 price 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 city government; and if the purchaser has taken possession of the property, he shall forthwith deliver 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 for ejecting the tenants or occupants of the property, in accordance with the procedure prescribed in section forty-six of this Act.

The city treasurer or his deputy shall report the sale to the Municipal Board within five days after the sale, of

which note shall be made 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 due.

SEC. 50. Redemption of real estate after sale.—Within one year from and after the date of sale, the delinquent taxpayer or any one in his behalf, shall have the right to redeem the property sold by paying to the city treasurer or his deputy the amount of the taxes, penalties and interests at the rate of twelve per centum per annum on the purchase price, if paid in whole, or on any portion thereof 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 deputy, 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. 51. Execution of deed, of final sale.—In case the taxpayer shall not redeem the property sold as herein provided within one year from the date of sale, and the purchaser shall then have paid 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 of any kind whatsoever, and the deed shall succinctly recite all the proceedings upon which the validity of the sale depends. Any surplus remaining from the proceeds of the sale, over and above the taxes and penalties due, and the costs, if any, shall be returned to the original owner or his representative.

SEC. 52. Taxes and penalties which shall be paid upon redemption or repurchase.—The taxes and penalties to be paid 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, to the date of the forfeiture of the real estate to the Government.

SEC. 53. Disposal of the proceeds obtained.—The proceeds of all delinquent taxes and penalties on real estate shall accrue to the City of Iloilo, as follows:

Three eighths of one per centum, of the gross proceeds shall accrue exclusively to the city school fund. The gross proceeds of the balance shall revert to the general fund of the city. The income derived from the use or lease of the land seized and the proceeds of the redemption or repurchase of the same, shall likewise accrue to the general fund of the city. The Municipal Board may, however, appropriate from the general resources of the city additional funds for the support of elementary public schools and for the construction and maintenance of school buildings.

In case the Municipal Board decides to increase the rate of the assessment for the ad valorem tax on real estate, the proceeds of such increased rate shall accrue to the general fund of the city.

ARTICLE VI.—The Department of Engineering and Public Works

SEC. 54. Powers and duties of city engineer.—There shall be a city engineer, who shall be in charge of the department of engineering and public works. He shall also have charge of all surveying and engineering work of the city, and shall perform such services in connection with public improvements, or any work entered upon or proposed by the city, or any department thereof, as may require the skill and experience of a civil engineer. He shall ascertain, record, and establish the monuments for the city survey and from thence as points of departure establish the limits, locate, establish, and survey all city property, and also private property abutting the same, whenever directed by the Mayor; shall prepare and submit plans, maps, specifications, and estimates for buildings, streets, bridges, docks, and other public works, and supervise the construction and repair of the same;

shall make such tests and inspections of engineering materials used in construction and repair as may be necessary to protect the city from the use of material of poor and dangerous quality; shall inspect and report to the Mayor upon the condition of public property and public works; shall have the care and custody of all public buildings, when erected, including markets and slaughterhouses and all buildings rented for city purposes, and shall also have the care of any system established for lighting the streets, public places and public buildings of the city; shall prevent the encroachment of buildings and fences on the streets and public places of the city; shall inspect and supervise the construction, repair, removal, and safety of private buildings, and regulate and enforce the numbering of houses, in accordance with the city ordinances; shall have the care of all public streets, parks and bridges; shall maintain, clean, sprinkle and regulate the use of the same for all purposes as provided for by ordinance; shall direct the collection and disposal of all garbage, refuse, the contents of closets, vaults, and cesspools, and all other offensive and unsanitary substances within the city; shall have the care and custody of all public landing places, docks, wharves, piers, and levees; shall have general supervision and inspection of all private docks, wharves, piers, levees, and landing places, and other property bordering on the bay, river, esteros, and waterways of the city, and shall issue permits for the construction, repair, or removal of the same, and enforce all ordinances relating to the same; shall have the care and custody of 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 ordinances; shall inspect and regulate, subject to the approval of the Mayor, 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 sewer system. He shall file and preserve all maps, plans, survey notes, and other papers and documents pertaining to his office. He shall supervise the laying of mains and connections for the purpose of supplying gas to the inhabitants of the city. He shall have power, subject to the approval of the Mayor, to cause buildings dangerous to the public to be made secure or torn down, and shall supervise and regulate the location and use of engines, boilers, forges, and other manufacturing and heating appliances in accordance with law and ordinance relating thereto. He is authorized to charge, at rates to be fixed by the Board, with the approval of the Secretary of the Interior, for sanitation and transportation services and supplies furnished by his Department.

With the previous approval of the Mayor in each case, he may order the removal of buildings and structures erected in violation of the ordinances, or the removal of the materials employed in the construction or repair of any building or structure made in violation of said ordinances.

SEC. 55. Employees in city engineer's office.—To assist the city engineer in the discharge of his official duties, there shall be such number of superintendents and other employees as are from time to time provided for in appropriation ordinances.

ARTICLE VII.—The Legal Department and the Municipal Court

SEC. 56. Municipal Court—Its jurisdiction.—In lieu of the present justice of the peace courts of the municipalities of Iloilo, La Paz and Arevalo there shall be a Municipal Court for the City of Iloilo for which there shall be appointed a municipal judge and an auxiliary municipal judge. The municipal judge shall have as a general rule the same powers and duties as justices of the peace, including authority to solemnize marriages. He shall be entitled to thirty days' vacation with pay each year. The auxiliary municipal judge shall act as judge in case of the absence, incapacity or disqualification of the municipal judge until the latter's return to duty or until another municipal judge shall have been appointed and qualified. While so acting, the auxiliary municipal judge shall have the same powers, emoluments, and privileges as the regular incumbent of the office, who shall not receive any remuneration other than the salary to which he may be entitled for the vacation provided for in this Act. In case of absence, incapacity or disqualification of the municipal judge and auxiliary municipal judge, the judge of the Court of First Instance of the district shall assign the justice of the peace of any of the adjacent municipalities to preside the Municipal Court, and the same shall act temporarily until such absence, incapacity or

disqualification shall cease or until another municipal judge shall be appointed by the President of the Philippines, with the consent of the Commission on Appointments of the National Assembly.

The Municipal Court shall have territorial jurisdiction embracing the entire police jurisdiction of the city. Excepting Sundays and legal holidays, the municipal judge or auxiliary municipal judge shall attend office daily and with such frequency as the business of the court may require. Said court shall have exclusive jurisdiction over all criminal cases arising under the ordinances of the city, and over all criminal cases arising under the penal laws of the Philippines, where the offense is committed within the territory of the city and the maximum punishment is by imprisonment for not more than six months, or a fine of not more than two hundred pesos, or both. When the violation of a penal law is committed within the common police zone established in section six of this Charter, the Municipal Court shall have concurrent jurisdiction with the justice of the peace court of the adjacent municipality concerned, and exclusive jurisdiction shall be vested in the court first taking cognizance of the case. It shall have concurrent jurisdiction with the Court of First Instance (a) over all criminal cases arising under the laws relating to gambling and operation of lotteries; (b) over all criminal cases for assault where the intent to kill is not charged or evident upon the trial; (c) over cases for larceny, embezzlement and estafa where the amount of money or property stolen or embezzled does not exceed two hundred pesos; (d) over cases of persons falsely impersonating an officer; (e) over cases in which malicious mischief is charged; (f) over cases for trespass on Government or private property; and (g) over cases for threatening to take human life. It may also conduct preliminary investigations for any offense, without regard to the limits of punishment, and may release, or commit and bind over any person charged with such offense to secure his appearance before the proper court. In civil cases it shall have the same jurisdiction and incidental powers as at present conferred by law upon the justice of the peace court of the municipality of Iloilo as capital of the province.

SEC. 57. Incidental powers of Municipal Court.—The Municipal Court shall have power to administer oaths and issue certificates pertaining thereto; to issue summonses, writs, warrants, executions, and all other processes necessary to enforce its orders and judgments; to compel the attendance of witnesses; to punish contempt of court by fine or imprisonment, or both, within the limitations imposed by law, and to require of any person arrested a bond for good behavior or to keep the peace, or for the further appearance of such person.

SEC. 58. Clerk and employees of Municipal Court—Sheriff and Deputy Sheriffs.—There shall be a clerk of the Municipal Court who shall be appointed by the Secretary of Justice and shall receive a yearly salary of one thousand pesos. The clerk shall at the same time be sheriff of the city and shall as such have the same powers and duties as assigned by existing law to provincial sheriffs: Provided, however, That the newspaper or newspapers in which notices of sales at auction of real property or other court notices are to be published shall be designated by the interested party. There shall also be two deputy sheriffs and two clerks who shall be appointed by the municipal judge and whose salaries shall be fixed by the Municipal Board.

The clerk of the Municipal Court shall keep its seal and affix it to all orders, judgments, certificates, records, and other documents issued by the court. He shall keep a docket of the trials in the court, in which he shall record in a summary manner the names of the parties and the various proceedings in civil cases, and, in criminal cases, the name of the defendant, the charge against him, the names of the witnesses, the date of the arrest, the appearance of the defendant, the date of the trial, and the nature of the judgment, together with the fines and costs adjudged or collected in accordance with the judgment. He shall have power to administer oaths.

SEC. 59. Costs, fees, fines, and forfeitures in Municipal Court.—There shall be taxed against and collected from the defendant, in case of his conviction in the Municipal Court, such costs and fees as may be prescribed by the Board not exceeding those charged in criminal cases in justices' courts. All costs, fees, fines, and forfeitures shall be collected by the clerk of the court, who shall keep a docket of those imposed and of those collected, and shall

pay collections of the same to the city treasurer for the benefit of the city, on the next business day after the same are collected, and take receipt therefor. The municipal judge shall examine said docket each day, compare the same with the amount receipted for by the city treasurer, and satisfy himself that all such costs, fees, fines, and forfeitures have been duly accounted for.

SEC. 60. No person sentenced by Municipal Court to be court to confined without commitment.—No person shall be confined in the city prison by sentence of the Municipal Court until the warden or officer in charge of the prison shall receive a written commitment showing the offense for which the prisoner was tried, the date of the trial, the exact terms of the judgment or sentence, and the date of the order of commitment. The clerk shall, under seal of the court, issue such a commitment in each case of sentence to imprisonment.

SEC. 61. Procedure on appeal from Municipal Court to Court of First Instance.—An appeal shall lie to the Court of First Instance in all cases where fine or imprisonment, or both, is imposed by the Municipal Court. The party desiring to appeal shall, before six o'clock postmeridian of the day after the rendition and entry of the judgment by the Municipal Court, file with the clerk of the court a written statement that he appeals to the Court of First Instance. The filing of such statement shall perfect the appeal. The judge of the court from whose decision appeal is taken shall within five days after the appeal is taken, transmit to the clerk of the Court of First Instance a certified copy of the record of proceedings and all the original papers and process in the case. A perfected appeal shall operate to vacate the judgment of the Municipal Court, and the action, when duly entered in the Court of First Instance, shall stand for trial de novo upon its merits, as though the same had never been tried. Pending an appeal, the defendant shall remain in custody unless released in the discretion of the judge of the Municipal Court or of the judge of the Court of First Instance, upon sufficient bail, in accordance with the procedure in force, to await the judgment of the appellate court.

Appeals in civil cases shall be governed by the existing in ordinary procedure.

SEC. 62. Persons arrested to be promptly brought before Court—Preliminary examinations in Municipal Court and Court of First Instance.—Every person arrested shall, without unnecessary delay, be brought before the Municipal Court, or the Court of First Instance for preliminary hearing, release on bail, or trial. In cases triable in the Municipal 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 cases triable only in the Court of First Instance the defendant shall not be entitled as of right to a preliminary examination in any case where the city fiscal, after a due investigation of the facts, shall have presented an information against him in proper form. But the Court of First Instance may make such summary investigation into the case as it may deem necessary to enable it to fix the bail or to determine whether the offense is bailable.

SEC. 63. Assessors in Municipal Court and Court of First Instance.—The aid of assessors in the trial of any civil or criminal action in the Municipal Court, or the Court of First Instance may be invoked. It shall be the duty of the Municipal Board to prepare one list of the names of twenty-five residents of the city best fitted by education, natural ability, and reputation for probity to sit as assessors in the trial of actions in the Municipal Court and a like list of persons for the Court of First Instance. The Board may at any time strike any name from the list by reason of the death, resignation, permanent disability, or unfitness of the person named; and in case names are so stricken out, other names shall be added in their place. Parties desiring to avail themselves of the use of assessors in the Municipal Court shall follow existing procedure, which shall also govern the method of summoning assessors and their compensation, oath, and duties. Parties desiring to avail themselves of assessors in the Court of First Instance shall proceed in a like manner.

SEC. 64. The city fiscal—His duties.—There shall be a city fiscal, who shall discharge his duties under the general

supervision of the Secretary of Justice. He shall be the legal adviser of the city and all offices and departments thereof; shall represent the city in all civil cases wherein the city or any officer thereof in his official capacity is a party; shall attend, "when necessary, meetings of the Board, draft ordinances, contracts, bonds, leases and other documents involving any interest of the city, and inspect and pass upon all such documents already drafted; shall give his opinion in writing when requested by the Mayor or the Board upon any question relating to the city, or the rights and duties of any city officers; shall, whenever it is brought to his knowledge that any city officer or employee is guilty of neglect or misconduct in office, or that any person, firm, or corporation holding or exercising any franchise or public privilege from the city, or contract with the same has failed to comply with any condition, or to pay any consideration mentioned in the same, investigate the matter and report to the Mayor, and shall, when directed by the Mayor, institute and prosecute whatever suits may be necessary in the city's interest. He shall also prosecute and defend all civil suits related to or connected with any city office or interest. He shall discharge all the duties in respect to criminal prosecutions enjoined by law upon provincial fiscals, and shall have exclusive charge of the prosecution in the Municipal Court of all offenses and violations of city ordinances committed within the city limits. He shall have concurrent jurisdiction with the provincial fiscal in the prosecution in the Court of First Instance- of violations of the penal laws committed within the two and one-half mile zone surrounding the city by land; but the fiscal first prosecuting such violations shall acquire exclusive jurisdiction over the same.

ARTICLE VIII.—Police and Fire Department

SEC. 65. Powers and duties of chief of police.—There shall be a chief of police who shall have charge of the police department, and everything pertaining thereto, including the organization, government, discipline and disposition of the city police and detective force; shall investigate, under the direction of the Mayor, any complaints filed against members of the police and report the result of his investigation to the Mayor, making whatever recommendations he may deem pertinent, for such action as said officer may consider necessary; shall quell riots, disorders, disturbances of the peace, and shall arrest and prosecute violators of any law or ordinance; shall exercise police supervision over all land and adjacent water within the police jurisdiction of the city; shall be charged with the protection of the rights of person and property wherever found within the jurisdiction of the city, and shall arrest without warrant, when necessary to prevent the escape of the offender, violators of any law or ordinance, and all who obstruct or interfere with him in the discharge of his duty; shall be responsible for the safe-keeping of all prisoners until they shall be released from custody, in accordance with law, or delivered to the warden of the proper prison; may take good and sufficient bail for the appearance before 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 violations of any penal law, except when the city fiscal shall so recommend and fix the bail to be required of the person arrested; shall have authority, within the police jurisdiction of the city, to serve and execute processes of any court; shall, either in person or by deputy, attend all sessions of the city courts, and shall promptly and faithfully execute all orders of the Mayor, and all writs and processes of the city courts.

SEC. 66. Assistant chief of police.—There shall be an assistant chief of police whose duties shall be to act as chief of police in the absence or inability to act of the chief of police, and under the direction of such chief, to take charge of the fire department and of its equipment and machinery and to perform such other duties as may be imposed upon him by the chief of police or prescribed by law or ordinance.

SEC. 67. Second assistant chief of police.—There shall be a second assistant chief of police, who shall be chief of the secret service and shall have charge of the detective work of the department and of the detective force of the city, and shall perform such other duties as may be assigned to him by the chief of police or prescribed by law or ordinance.

SEC. 68. Police and other peace officers—Their powers and duties—Special police.—The Mayor, the chief, the assistant chief and the second assistant 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 and orders of the Municipal Court and of all other courts within the jurisdictional limits of the city and of the police service thereof, within the same territory, to pursue and arrest, without warrant, any person found in suspicious places or under suspicious circumstances reasonably tending to show that such person has committed, or is about to commit, any 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; in such pursuit or arrest to enter any building, ship, boat or vessel or take into custody any person therein suspected of being concerned in such crime or breach of the peace, and any property suspected of having been stolen; and to exercise such other powers and perform such other duties as may be prescribed by law or ordinance. They shall detain an arrested person only until he can be brought before the proper magistrate. Whenever the Mayor shall deem it necessary, to avert danger or to protect life and property in case of riot, disturbance, or public calamity, or when he has reason to fear any serious violation of law and order, he shall have power to swear in special police, in such numbers as the occasion may demand. Such special police shall have the same powers while on duty as members of the regular force.

The city shall provide, out of its general funds, the members of the police force with all the necessary equipment, such as arms, ammunition and badges.

SEC. 69. Powers and duties of chief of fire department.—The chief of police shall be the chief of the fire department who shall have charge of the management and control of all matters relating to the administration of said department, and the organization, government, discipline and disposition of the fire force: shall have charge of fire-engine houses, fire-engines, hose carts, hooks and ladders, trucks and all other fire apparatus; shall have full police powers in the vicinity of fires, shall have authority to remove any building or other property whenever it shall become necessary to prevent the spreading of fire or to protect adjacent property; shall investigate and report to the Mayor upon the origin and cause of all fires occurring within the city; shall inspect all buildings erected or under construction or repair within the city and determine whether they provide sufficient protection against fire and comply with the ordinances relating thereto; shall have charge of the city telegraph, telephone and fire alarm service; shall supervise and regulate the stringing, grounding, and installation of wires for all electrical connections with a view to avoiding conflagrations, interference with public traffic or safety, or the necessary operations of the fire department; shall supervise and regulate the manufacture, storage, and use of petroleum, gas, acetylene, gunpowder, and other highly combustible matter and explosive; and shall see that all ordinances relating to those subjects or any of them, are enforced.

ARTICLE IX.—Participation in the Taxes and in the Special Allotments for Public Improvements

SEC. 70. Participation in internal revenue and other taxes.—The City of Iloilo shall be entitled to receive:

- The municipal allotment of internal revenue under the provisions of section four hundred and ninety-one of the Administrative Code.
- All receipts from fees collected in the City of Iloilo for the sealing and licensing of weights and measures, under the provisions of section four hundred and eighty-five of the Administrative Code.
- All cedula taxes collected in the City of Iloilo, as provided in section four hundred and eighty-seven of the Administrative Code.
- All Insular aid and shares for schools.

The City of Iloilo shall likewise be entitled to receive its proportionate share of provincial allotment under the

provisions of Acts Numbered Thirty-nine hundred and ninety-two, Thirty-two hundred and forty-three and section fourteen hundred and ninety-live of the Administrative Code, as amended.

SEC. 71. Power to levy special assessments for certain purposes.—The Municipal Board may, by ordinance duly approved, provide for the levying and collection by special assessments of the real estate comprised within the district or section of the city especially 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, squares, 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. Within the meaning of this section, all real estate comprised within the district benefited, except lands or buildings owned by the United States of America, the Government of the Commonwealth of the Philippines, the Provincial Government of Iloilo, or the City of Iloilo, shall be subject to the payment of the special assessment, based upon the valuation of such real estate as shown by the books of the city assessor, or its present value as fixed by said officer in the first instance if the property does not appear of record in his books according to the valuation whereof the special tax has to be made, computed and assessed.

SEC. 72. Contents of special assessment ordinance.—The ordinance providing for the levying and collection of a special assessment shall describe in terms of reasonable accuracy the nature, extent, and location of the proposed improvement; the probable cost of the improvement; the rate per centum of the cost to be defrayed by special assessment; the district which shall be subject to the payment of the said rate per centum of the proposed improvement, delimiting the same by metes and bounds, and the number of annual installments, which shall not be less than five, in which such special assessment shall be paid without any interest. The Municipal Board, shall not be required to fix one uniform rate per centum for all the taxable real estate in the entire district, but may fix different rates for real estate in different parts of sections of the same, according as said property will derive greater or less benefit from the contemplated improvement.

SEC. 73. Publication of proposed special assessment ordinance, and public hearing on same.—The proposed special assessment ordinance shall be posted for one week at the main entrance of the City Hall and of the Provincial Building, before its adoption by the Board. The secretary of the city shall, upon request, furnish a copy of the proposed ordinance free of charge to each owner affected or his agent, and shall in so far as possible send each of them a copy of said proposed ordinance, by ordinary mail or otherwise.

At the request of any owner, made within three days from the last publication of the proposed ordinance, or at its own motion, the Board or the committee thereof in charge of the project shall hold a public hearing on the same and hear all, pertinent arguments and evidence offered by the persons interested or their attorneys, and such arguments and evidence shall be attached to the record of the project.

SEC. 74. Transmittal of ordinance and papers in, connection therewith to Mayor.—The special assessment ordinance shall be sent to the Mayor for approval as in other cases, but upon forwarding the proposed ordinance passed by the Board, all papers pertaining to the same shall also be transmitted to the Mayor, and the time for the approval or vetoing thereof shall run only from the date of the receipt at the last paper lacking. The Mayor may consider the protest of the persons affected if signed by a majority, of said persons representing more than one-half of the total assessed value of the property which, according to the proposed ordinance, would be subject to the special assessment, and before approving or vetoing: said ordinance, he may propose to the Municipal Board such amendment or amendments to the same as he may see fit.

SEC. 75. Assessment of special tax against real estate affected.—Upon the approval of the special assessment

ordinance, the city assessor shall forthwith proceed to determine the special tax payable by each realty each year during the period fixed in the ordinance, upon the basis of the estimated cost of the work and the total and parcel value of the real estate comprised within the district especially benefited and shall notify each owner by ordinary mail of the special tax assessed against each property owned by him in the district benefited; but if upon the completion of the improvement, it should appear that the cost has been less or more, the city engineer shall forthwith certify this fact to the assessor who shall thereupon proceed to rectify the assessment, reducing or increasing, as the case may be, the special tax upon each property affected for the unpaid remainder of the annual installments, or, if all are paid, fixing the amount to be credited to or the special additional tax to be collected from the realty, as the case may be, and shall notify persons interested of such rectifications.

SEC. 76. Appeal to the Board of Tax Appeals.—Any owner considering himself aggrieved by any decision of the city assessor may appeal from the same to the Board of Tax Appeals within the same time and in the same manner as prescribed by this Act for cases of assessment and valuation of real estate for the ordinary tax.

SEC. 77. Payment of the special assessments.—All sums and amounts due from any owner or owners as a result of any special assessment shall be due and payable to the city treasurer in the same manner as the annual tax levied on real estate under the provisions of section five hereof, and shall be subject to the same penalties for delinquency and enforceable by the same remedies, as such annual tax; and all such sums and amounts, together with any such penalties incurred, shall from the date on which they were assessed constitute a lien on the property against which the same were assessed, and shall take precedence over any and all other liens which may exist upon such property excepting only such as may have been attached as a result of the nonpayment of said annual tax.

ARTICLE X.—Insular Bureaus Performing Municipal Duties

SEC. 78. Bureau of Audits.—Exercising general supervision over the auditing of the accounts of the city, the Auditor General shall appoint an auditor for the city of Iloilo who shall rank as chief of a department of the city and shall receive a salary of three thousand six hundred pesos per annum, payable from the funds of the city. The city auditor so appointed shall receive and audit all accounts of the city, in accordance with the provisions of law relating to Government accounts and accounting.

SEC. 79. Purchase and Supply Division.—The Purchasing Agent of the Department of Finance shall purchase and supply in accordance with law all supplies, equipment, material, and property of every kind, except real estate, for the use of the city and its departments and offices. In case of emergency, the city treasurer may, with the approval of the Mayor, make in the place purchases of supplies, equipment, material and property or other articles necessary for the use of the government of the city; except those requiring scientific or technical test to determine their quality, if the Municipal Board deems their price reasonable. But contracts for complete 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, not by the city, shall be exempt from the provisions of this section.

SEC. 80. Bureau of Education.—The Director of Education shall exercise the same jurisdiction and powers in the city as elsewhere in the Philippines, and the superintendent of schools of the province shall have with respect to the city schools, all the powers and duties which he has with respect to the schools of his division.

The Municipal Board shall have the same powers in respect to the establishment of schools in the City of Iloilo, as are conferred by law on municipal councils.

SEC. 81. The city health office.—There shall be a city health officer who shall have the following general powers and duties:

- He shall have general supervision over the health and sanitary condition of the city .
- He shall execute and enforce all laws, ordinances, and regulations relating to the public health.
- He shall recommend to the Municipal Board the passage of such ordinances as he may deem necessary for the preservation of the public health.
- He shall cause to be prosecuted all violations of sanitary laws, ordinances, or regulations.
- He shall make sanitary inspections and may be aided therein by such members of the police force of the city or of the Philippine Army as shall be designated as sanitary police by the chief of police or proper Army officer and by such sanitary inspectors as may be authorized by law.
- He shall 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 shall direct.

The health officer shall be appointed by the President of the Philippines, with the consent of the Commission on Appointments of the National Assembly, and shall receive a salary of three thousand pesos per annum.

ARTICLE XI.—Inauguration of the City Government

SEC. 82. Inauguration of the city government.—The city government provided for in this Charter shall begin to exist on the date on which the provincial and municipal officers elected at the first general election held after the approval of this Act shall assume office. However, if such election shall be postponed to a date after the year nineteen hundred and thirty-seven, the government of the City of Iloilo shall be inaugurated on the sixteenth day of July of said year. In this event, and prior to said date, the President of the Philippines, with the consent of the Commission on Appointments of the National Assembly, shall appoint, besides the mayor and other appointive officers, the first city councilors who, unless removed for cause, shall hold office and enjoy the emoluments and powers appertaining thereto until their successors shall have been duly elected and qualified in accordance with section fifteen hereof.

ARTICLE XII.—Date of taking effect of this Charter

SEC. 83. This Act shall take effect on its approval.

Approved, November 9, 1936.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.