

AN ACT TO AMEND THE MUNICIPAL CODE, ACT NUMBERED EIGHTY-TWO.

Act No. 132, May 22, 1901

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

SECTION 1. The Municipal Code is hereby amended as follows:

(a) Section ten of the Municipal Code, providing that any votes cast for any member of the board of election judges shall be void and of no effect, shall not be construed to apply to the first elections held under sections ninety-three and ninety-five of the same code, and elections heretofore held in accordance with the construction now put upon such sections are hereby declared to be valid and legal.

(b) The following words shall be added to section twelve: "In case of a tie vote, the candidates who have received the same number of votes shall draw lots for the office in question. The lots shall be prepared by the board of election judges, the drawing shall take place in their presence, and they shall certify to the fact of the drawing and to its result in the election returns."

(c) Section fourteen (a) shall not be construed to disqualify from holding office any person who has the qualifications of an elector but who fails to register before the election.

(d) After the word "employees" in the second line of section thirty-nine (a) insert the words "except teachers in the public schools," so that the sentence shall read: "Establish and fix the salaries of municipal officers and employees, except teachers in the public schools, subject to the limitations expressed in section twenty-two."

(e) Change section thirty-nine (ff) to read: "Establish and maintain primary schools, subject to the approval and supervision of the division superintendent."

(f) Add to section thirty-nine the following subsection: "(ff) Elect one-half of the members, except the member ex officio, of the school board, as provided in Act Numbered Seventy-four, section ten."

(g) In section forty (a) after the word "officer" in the second line, insert the words "except a member of the local school board," so that the sentence shall read: "To order the suspension or removal at any time, for cause, of any nonelective officer, except a member of the local school board, provided that a two-thirds vote of all the members shall be required for such removal."

(h) In section forty (f), after the word "provide" in the first line, insert the words "subject to the restrictions of section sixteen of Act Numbered Seventy-four," and after the word "schools" in the third line, insert the words "without intervention by the General Superintendent of Public Instruction or any division superintendent;" and after the word "fees" in the last line, insert the words "provided that such institutions of learning receive no aid from provincial or insular funds," so that the subsection shall read: "To provide, subject to the restrictions of section sixteen of Act Numbered- Seventy-four, for the establishment and maintenance of special and professional institutions of learning, other than primary schools, without intervention by the General Superintendent of Public Instruction or any division superintendent, and to charge and collect matriculation fees, provided that such

institutions of learning receive no aid from provincial or insular funds."

(i) In section forty-three (g), insert the word "solely" before the word "by" in the second line, so that the sentence shall read: "Fees for tuition in institutions of instruction, other than primary schools, founded and maintained solely by the municipality; but nothing herein shall require the charging of such fees."

(j) Change the first sentence of section fifty-two to read: "On or after the first day of June, nineteen hundred and one, the board of assessors may meet, take the oath of office and organize and proceed to make a list of all taxable real estate in the municipality by barrios; and it shall do so not later than September first, nineteen hundred and one."

(k) The restrictions of section sixty-five as to the time when licenses and privilege taxes shall be due shall not apply to industrial, urbana or stamp taxes, or to collections made under the Forestry Regulations, in accordance with section eighteen of the Provincial Government Act as amended on the twenty-second day of May, nineteen hundred and one; but the penalties prescribed for the failure seasonably to pay the inland-revenue taxes by the law now in force shall apply to such taxes when collected as provincial and municipal taxes by the provincial treasurer under said section eighteen.

(l) The requirement of section seventy-four of the Municipal Code that all taxes shall be payable within the three months ending May thirty-first of each year shall not apply to any taxes collected during and for the year nineteen hundred and one either for the municipality or for the province. All provincial and municipal taxes, except inland-revenue taxes already provided for, shall be payable on or before a date within live months prior to the first of November, nineteen hundred and one. such date to be fixed by the provincial treasurer by proclamation posted at the main entrance of the municipal building, and also at a public and conspicuous place in each barrio.

(m) Taxes assessed against land under the Municipal Code and General Provincial Act, and collectible within the three months ending on May thirty-first of each year, shall be held to be the taxes for that year, and the lien for the taxes and penalties assessed against land shall attach to the land from the first of January preceding the thirty-first of May upon which the taxes shall become delinquent.

(n) When taxes, the levying of which is not authorized in the Municipal Code, have been levied in a municipality organized under General Order Number Forty-three, issued by the Military Governor, August eighth, eighteen hundred and ninety-nine, or General Order Number Forty, issued by the Military Governor, March twenty-ninth, nineteen hundred, in accordance with the provisions of such orders, and have been collected in part before organization under the Municipal Code, the uncollected portion of such taxes for the year nineteen hundred and one shall be collected and paid into the municipal treasury by the provincial treasurer or his authorized deputies, anything in the Municipal Code to the contrary notwithstanding: Provided, That nothing herein shall be construed to authorize the collection of a land tax prior to the time set in the Municipal Code, or the licensing of any opium joint or place for smoking opium or of the sale of opium for smoking. Should such taxes have been levied and in part collected in any municipality, the amount paid in by each taxpayer shall be refunded to him by the municipal treasurer, and no further collections shall be made.

(o) In section ninety-six (b), fifth line, change the words January first, nineteen hundred and three," to "January first, nineteen hundred and two."

(p) Add a new section, as follows: "Nothing in this Act shall be construed to change or nullify the power conferred by Act Numbered Seventy-four on the General Superintendent of Public Instruction, on division superintendents and on local school boards with reference to the establishment, maintenance and control of public schools and the erection, inspection and control of public school buildings."

SEC. 2. This Act shall take effect on its passage.

Enacted, May 22, 1901.

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