

AN ACT TO REVISE THE CHARTER OF THE CITY OF CEBU

REPUBLIC ACT NO. 3857, June 10, 1964

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

PRELIMINARY ARTICLE.—Title of Act

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

ARTICLE 1.—General Provisions

SEC. 2. Corporate character.—The City of Cebu constitutes a political body corporate and as such is endowed with the attributes 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. General powers.—The city may have a common seal and may alter the same at its pleasure. It may take, purchase, receive, hold, lease, convey, and dispose of real and personal property within or without its corporate limits, for the general interest of the city, condemn private property for public use, contract and be contracted with, sue and be sued, and prosecute and defend to final judgment and execution, actions where its interests are involved, and exercise all the powers conferred by this Charter together with all the powers implied thereby or appropriate to the exercise thereof. The provisions of this Charter shall be construed liberally in favor of the city, to the end that it may have all the necessary powers for the efficient conduct of its municipal affairs. The specific mention or particular powers in other sections of this Charter shall not be construed as limiting the powers of the city in the premises to those thus mentioned.

SEC. 4. Liability for damages.—The city shall not be liable or held for damages or injuries to persons or property arising from the failure of any of its officers and employees, jointly or individually, to enforce the provisions of this Charter or any other law or ordinance, or from the negligence of any of its officers or employees while enforcing or attempting to enforce said provisions.

SEC. 5. Boundaries.—The boundaries and limits of the City of Cebu shall comprise the territory within its present corporate limits or as hereafter changed in accordance with law.

SEC. 6. Administrative districts.—The City Council may, by ordinance, divide the city into districts for all administrative and other municipal purposes, including the description of property. Such districts as may have been established by law in the city on or before the date on which this Charter shall take effect shall remain in existence until changed or abolished by law or by ordinance.

SEC. 7. Jurisdiction of the city for police purposes.— The jurisdiction of the city for police purposes shall extend to six miles from the shore of Cebu City, and over a zone surrounding the city on land of three miles in width; and for the purpose of protecting and ensuring the purity of the water supply of the city, such police jurisdiction shall also extend over all territory within the drainage area of such water supply, or within two hundred meters of any reservoir, conduit, canal, aqueduct, or pumping station used in connection with the city water service. The city court of the City of Cebu shall have concurrent jurisdiction with the Court of First Instance of Cebu and the

municipal courts of the respective municipalities to try crimes and misdemeanors committed within the said zone of three miles in width, within said drainage area or within said spaces of two Hundred meters. The court first taking jurisdiction of such an offense shall thereafter retain exclusive jurisdiction thereof. The police force of the several municipalities concerned shall have concurrent jurisdiction with the police force of the City of Cebu for the maintenance of good order and the enforcement of lawful ordinances throughout said zone, area and spaces but any license that may be lawfully granted within said zone, area, or spaces shall be granted by the proper authorities of the municipality concerned, and the fees arising therefrom shall appertain to the treasury of the municipality concerned and not to that of the City of Cebu.

SEC. 8. Elective officers; elections.—The elective officers of the city shall be the Mayor, the Vice-Mayor and the councilors, all of whom shall be elected at large by the qualified voters of the city on the date of the regular elections for provincial and municipal officials, in conformity with the provisions of the Revised Election Code and shall assume office on the first day of January next following their election, upon qualifying, and shall hold office for four years and until their successors shall have been duly elected and qualified.

SEC. 9. General qualifications of elective officers.—In addition to any special qualifications prescribed by this Charter, all elective officers of the city shall be qualified and registered electors of the city and shall hold no other public office except that of notary public or membership in the armed forces reserve, nor any other employment with the city or with the National Government or any province or municipality.

SEC. 10. Removal of elective officers by the President.— Any elective city officer may be removed by the President of the Philippines on proof of disloyalty to the Philippine Republic, but shall be entitled as a matter of right to notice and hearing before he may be removed, or upon conviction by final judgment by a competent court of any crime involving moral turpitude. The President may suspend such officer accused of disloyalty to the Philippine Republic for a period not exceeding thirty days pending the preparation and disposition of the charges: Provided, however, That should the accused be acquitted, he shall be reinstated and be entitled to the payment of any salary which he failed to receive during his suspension.

SEC. 11. Disqualifying acts and practices.—No officer or employee of the city shall give or promise to give any portion of his compensation or any money or valuable thing to any person in consideration of his having been nominated, elected, appointed or employed as such officer or employee. No officer or employee of the city shall willfully violate any provision of law relating to his office or employment, or commit any fraud upon the city, or convert any of the public property to his own use or knowingly permit any other person to do so. No officer or employee of the city shall detail or cause any officer or employee of the city to do or perform any service or work outside of his public office, work or employment. No officer or employee of the city shall, directly or indirectly, coerce or intimidate, or attempt, directly or indirectly, to coerce or intimidate any officer or employee in the classified service of the city with a view to causing any such classified officer or employee involuntarily to resign his office or employment with the city. Any person convicted of any offense enumerated in this section, in addition to any other penalties imposed by law, shall forfeit it his city office or employment.

SEC. 12. Prohibited transactions.—It shall be unlawful for any city officer or employee, directly or indirectly, individually or as a member of a firm, to engage in any business transaction with the city, or with any of its authorized officials, 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 legal process 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 or employee of the city; or to have a financial interest in any transaction or contract with the city or in which the city is an interested party; or to appear as

counsel to defend any person or corporation against whom the city may have filed suit. Any wilful violation of this section shall constitute malfeasance in office, and any officer or employee found guilty thereof shall thereby forfeit his city office or employment.

SEC. 13. Full-time duty.—Each appointive city officer and employee shall devote his time and attention exclusively during the usual office hours to the duties of his office. No city officer or employee shall hold more than one office unless expressly so provided by law. But this section shall not apply to other persons discharging public duties in the city under the National Government who receive no compensation for their services.

SEC. 14. Investigations and inquiries.—Upon a written formal complaint made under oath, which on its face provides reasonable basis to believe that some anomaly or irregularity might have been committed, the City Council or the Mayor, or any person or committee authorized by either of them, shall have power to inquire into the official conduct of any department, agency, or officer or employee of the city and to make investigation as to city affairs, and for that purposes may subpoena witnesses, administer oaths, and compel the production of books, papers, and other evidence.

SEC. 15. Official bonds.—The City Treasurer and all his deputies, and such other city officers or employees as the City Council may by ordinance require so to do, shall give bond in such amount and with such surety as may be approved by the Mayor. All such bonds shall be in favor of the city; and the premiums thereon shall be paid by the city.

SEC. 16. Limitation's on contracts for personal services.—No contract for personal services to be furnished the city shall extend beyond the term of the Mayor in office at the time the contract is approved; nor shall any such contract be valid unless made or approved by ordinance.

SEC. 17. Tax limitations.—The City Council may levy an annual tax on real estate in the city not exempt from taxation at a rate not to exceed two per centum ad valorem: Provided, That the City Council may levy an additional tax annually on all taxable real estate in the city at a rate not to exceed one per centum ad valorem on the condition that all proceeds from said additional levy shall be credited to and paid into a special restricted fund, to be known as the Capital Improvement Fund, to be expended exclusively for the financing of capital projects as herein denned. For the purposes of this section, the words "capital project" shall be construed to mean any of the following: (a) Any physical public betterment or improvement and any engineering, architectural or other similar studies and surveys thereto; (b) the acquisition of property of a permanent nature, including sites for city buildings, roads, or other public facilities; and (c) the purchase of equipment for any public betterment or improvement when first erected or acquired. Expenditures from any capital improvement fund so established shall be made only as authorized by ordinances, duly adopted and approved, making appropriations therefor.

SEC. 18. Debt limits.—Any other law to the contrary notwithstanding, the city may incur indebtedness or other obligation to the payment of which the faith and credit of the city is pledged at an amount not exceeding twenty per centum of the total assessed value of the taxable real estate in the city.

As used in this section, the term "indebtedness" shall be construed to be the net figure obtained by deducting from the total outstanding indebtedness of the city all sinking fund assets and other reserves inviolably pledged or committed to its payment or retirement. The words "total outstanding indebtedness of the city as herein used shall be construed to include all indebtedness contracted in the previous year or years, whether bonded or of any kind whatever, but excluding the budgeted or estimated operating expenses of the city for the current fiscal year. For the purposes of this section, the assessed value of taxable real estate in the city shall be that used as a basis for the city tax levy for the fiscal year next preceding that in which the indebtedness is incurred.

ARTICLE II.—Office of the Mayor, the Vice-Mayor, the City Administrator, the City Secretary

SEC. 19. Nature of office; qualifications, compensation.—The Mayor shall be the chief executive of the city and as such shall have immediate control over the executive functions of the different departments and agencies of the city, subject to the general supervision of the President as may be provided for by law. He shall be at least thirty years of age, and shall have been a resident of and a registered voter in the city at least five years immediately prior to and at the time of his election. He shall hold office for four years unless sooner removed for cause as provided for by law, and shall receive a salary of twelve thousand pesos a year. The City Council may, in its discretion, provided quarters for the Mayor or commute the same in addition to his salary.

SEC. 20. General powers and duties of the Mayor.—The Mayor shall have the following general powers and duties:

- (a) To see that the provisions of this Charter, the ordinances of the city, and all laws within the jurisdiction of the city are faithfully enforced;
- (b) To safeguard all the lands, buildings, records, monies, credits, and other properties and rights of the city, and subject to the provisions of this Charter, to have control thereof;
- (c) To cause to be instituted judicial proceedings to recover properties and funds of the city wherever found and cause to be defended all suits against the city;
- (d) To see that all taxes and other revenues of the city are collected and applied in accordance with appropriations to the payment of the city expenses;
- (e) To see that executive officers and employees of the city are properly discharging their respective duties. The Mayor may, in the interest of the service, transfer officers and employees not appointed by the President of the Philippines from one section, division, service, or department to another section, division, service, or department, without changing the compensation they receive;
- (f) To examine and inspect the books, records, and papers of all officials, agents, and employees of the city whenever occasion arises and at least once in each year;
- (g) To give such information and recommend such measures to the City Council as he shall deem advantageous to the city;
- (h) To attend, if he wishes to do so, the sessions of the City Council and participate in the discussions, but not to vote;
- (i) To represent the city in all its business matters and sign in its behalf all its bonds, contracts, and obligations made in accordance with the laws or ordinances;
- (j) To submit to the City Council before the thirty-first day of May of each year an annual budget of receipts and expenditures of the city. The City Council may not increase the appropriations recommended by the Mayor for the operation of the city government as specified in the budget;
- (k) To receive, hear and decide, as he may deem proper, the protests, complaints, and claims of the residents of the city concerning all classes of municipal matters of an administrative and executive character;
- (l) To grant and refuse municipal license or permits of all classes including permits for benefits of whatever kind, any provision of law to the contrary notwithstanding, and to revoke the same for violation of the conditions upon which they were granted, or if acts prohibited by law or city ordinances 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 reasons of general and public interest;
- (m) To determine the time, manner, and place of payment of the salaries and wages of the officers and employees of the city;
- (n) To exempt deserving poor pupils from the payment of school fees, or of any part thereof, upon the recommendation of the Superintendent of Schools;
- (o) To require owners of houses, buildings or other structures constructed without the necessary permit or in violation of existing laws or ordinances, whether constructed on public or private lands, to remove or demolish such houses, buildings, or structures within sixty days after notice, and upon failure of such owner to remove or demolish such house, building, or structure within said period, the Mayor may summarily cause its removal

or demolition at the expense of the owner, any existing law to the contrary notwithstanding;

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

(q)To request, if public interest and safety so require the assistance of the Philippine Constabulary and other police agencies of the National Government in maintaining peace and order in the city and only in such cases and upon specific request made, can the Philippine Constabulary or other national police agencies intervene in the preservation of peace and order in the city;

(r)Subject to the provisions of the Civil Service Law and rules, to appoint all officers and employees whose salaries are paid wholly or partly from city funds, any existing law to the contrary notwithstanding, except such officers whose appointments are vested in the President or otherwise provided for in this Charter, and regular employees in the city auditor's office. Officers and employees appointed by the Mayor may be suspended by him for cause, and on the grounds provided by Civil Service Law and rules, for a period not exceeding thirty days, which suspension may continue for a longer period but not exceeding ninety days if concurred in by the City Council, and after proper investigation in accordance with Civil Service Law and rules, and with the consent of atleast two-thirds of all the members of the City Council, may discharge such officer or employee, any provision of law to the contrary notwithstanding. The Mayor may investigate or order the investigation of any city officer or employee not appointed by him and may recommend to the President or to the proper national department head the suspension or removal of such officer or employee;

(s)To prepare and make out plans for the physical development of the city, zoning and land subdivision rules and regulations, subject to the approval of the City Council, any existing law or executive order to the contrary notwithstanding;

(t)To release, subject to such conditions as he may see fit, or unconditionally, any person imprisoned or sentenced for violation of a city ordinance, or remit the sentence of such person, or any part thereof; and

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

SEC. 21. The Vice-Mayor&mdashThe Vice-Mayor, who shall, at the time of his election, possess the qualifications required of the Mayor, shall perform the duties and exercise the powers of the Mayor in the event of death resignation or permanent incapacity of the Mayor for the completion of the unexpired term of the latter. He shall hold office for four years, unless sooner removed for cause as provided for by law, and shall receive a salary of eight thousand four hundred pesos a year. The Vice-Mayor shall perform such additional duties as may be assigned to him by the Mayor or prescribed by ordinance. The Vice-Mayor may attend, if he wishes to, the sessions of the City Council and participate in its discussion but not to vote.

If, for any reason, the Mayor is temporarily incapacitated to perform the duties of his office because of absence on leave, sickness, or any temporary incapacity, the Vice-Mayor shall perform the duties and exercise the powers that may be delegated to him in writing by the Mayor, during the period of the Mayor's temporary incapacity.

In the event of temporary or permanent vacancy in the office of the Vice-Mayor, the city councilor who obtained the largest number of votes in the local elections immediately preceding shall assume the office of Vice-Mayor. If, for some reason, the councilor obtaining the largest number of votes in the local elections immediately preceding is incapacitated from assuming the office of Vice-Mayor or refuses to assume said office, then the councilor obtaining the next largest number of votes shall assume the office of Vice-Mayor, and so on until the vacancy is filled.

In the event that permanent vacancies in the office of Mayor and Vice-Mayor occur simultaneously, then the councilor obtaining the largest number of votes in the local elections immediately preceding shall assume the office of the Mayor and the councilor obtaining the second largest number of votes shall assume the office of Vice-Mayor. If, for some reason, the councilor obtaining the largest number of votes is incapacitated from assuming the office of Mayor or refuses to assume said office, then the councilor obtaining the next largest

number of votes shall assume the office of Mayor and the councilor obtaining the next largest number of votes after him shall assume the office of Vice-Mayor, and so on until the vacancies are filled.

Should the Mayor-elect die before assumption of office or fail to qualify for any reason, then the Vice-Mayor elect shall assume the office of Mayor, but in the latter case, he shall hold office only until the Mayor-elect qualifies, should the Vice-Mayor die before assumption of office or fail to qualify for any reason, then the Councilor obtaining the largest number of votes in the local elections immediately preceding shall assume the office of Vice-Mayor.

Any permanent vacancies in the City Council shall be filled by appointment by the President of the Philippines, alone, upon the recommendation of the majority of the remaining members of the City Council.

SEC. 22. City administrator.—Upon the recommendation of the Mayor, the City Council may provide, by ordinance approved by a vote of at least two-thirds of all the councilors, for the establishment of the position of city administrator, with the following powers, duties and responsibilities to be exercised under the direction, control and supervision of the Mayor;

- (a) To supervise and coordinate the work of all departments and agencies under the jurisdiction of the Mayor, except such as may be expressly excluded in the ordinance establishing the position of the city administrator;
- (b) To serve as budget officer of the city;
- (c) To be responsible for the development and administration of a sound personnel system for the city consistent with the governing provisions of the Civil Service Law; and to establish and maintain a roster of all employees of the city, whether or not in the classified service, in which there shall be set forth, as to each employee, the class, title of the position held, the salary or pay, any change in class, title, pay or status, and other pertinent data;
- (d) Subject to any applicable Civil Service Law or regulation, to prepare and recommend for adoption by the City Council, with the approval of the Mayor first had, a comprehensive pay plan for the appointive officers and employees of the city, which shall be based on the duties, authority and responsibility of the various positions; and to recommend changes in and revisions to such plan from time to time as he may deem necessary or desirable;
- (e) To conduct a continuous study of the work and the internal organization and procedures of all offices, departments, and agencies under the jurisdiction of the Mayor, and to develop and prescribe accepted administrative procedures, and establish management and work standards therefor;
- (f) To analyze and report to the Mayor concerning impending policy decisions affecting the management of the city and its agencies;
- (g) To convene the heads of departments and agencies under the jurisdiction of the Mayor, singly or collectively, for the purpose of conference, discussion and report;
- (h) To conduct research and prepare reports which give continuing attention to problems involving the effective and economical organization and administration of the city services; and to prepare annual and such other reports as the Mayor or the City Council may require;
- (i) To require, provide for, and arrange to install and maintain by departments and agencies under the jurisdiction of the Mayor, such management records and statistical techniques related to the collection and analysis of performance data as may from time to time become necessary or desirable;
- (j) To develop and prepare materials on management practices for use in-service training programs and to provide technical assistance and guidance in the conduct of such programs;
- (k) To maintain liaison with civic and community groups on matters of governmental management;
- (l) To attend meetings of the City Council at its request and make available such information as it may require and submit recommendations on such matters as it may specify;
- (m) To attend meetings of any board or committee of which the Mayor is a member, when requested by the Mayor, with the privilege of participating in the discussions and deliberations of such boards or committees as

the Mayor's proxy; and

(n) To perform all other duties required of him by ordinance or assigned to him in writing by the Mayor.

The City Administrator shall be appointed by the City Mayor and shall receive the salary provided for in the ordinance creating said office. Such position shall be within the unclassified civil service but may be filled by appointment by the Mayor in the manner in which classified civil service positions are filled, and, if so filled, the appointee shall be entitled to all the benefits of classified employees except that he shall hold office only during the term of office of the appointing Mayor, and until his successor is appointed and qualified, unless sooner separated for or without cause by the Mayor.

SEC. 23. Secretary to the Mayor.—The Mayor shall appoint one secretary who 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. He shall keep the corporate seal and affix the same with his signature to all ordinances and regulations signed by the Mayor and all other official documents and papers of the government of the city as may be required by custom, in the discretion of the Mayor. He shall attest all executive orders, promulgations, ordinances and resolutions signed by the Mayor and shall perform such other duties as the Mayor may require of him. He shall, on demand, furnish certified copies of all city records and documents in his charge which are not of confidential character and collect and receive such fees as may be prescribed by resolution of the City Council, and pay over such fees collected by him to the City Treasurer. He shall perform also such duties as are required of the heads of the departments of the city government and for the purposes of this section, the secretary will be considered the head of a department. The secretary shall receive a salary of seven thousand eight hundred pesos per annum. The position of secretary shall be regarded as within the unclassified civil service but may be filled in the manner in which classified positions are filled, and, if so filled, the appointee shall be entitled to all the benefits and privileges of classified employees, except that he shall hold office only during the term of office of the appointing Mayor and until a successor in the office of secretary is appointed and qualified, unless sooner separated for or without cause by the Mayor.

ARTICLE III.—The City Council

SEC. 24. Composition and organization.—The City Council shall be the legislative body of the city and shall consist of nine councilors. The members of the City Council shall, at its organizational meeting on the first day of January and annually thereafter, elect by a majority vote of its entire membership, one from among themselves a chairman who shall act as presiding officer. Any vacancy in the office of chairman of the City Council during the year shall be filled in like manner to hold office for the rest of the year. The chairman of the City Council shall have the right to vote on all matters that may be brought up before the council. He shall sign all ordinances, resolutions and motions directing the payment of money or creating liability, enacted or adopted by the City Council. In case of sickness or absence or any other temporary incapacity of any member of the City Council, or if, for any reason, it becomes necessary to maintain a quorum, the Mayor may make a temporary appointment until the return to duty of the sick or absent member. During the period of such temporary appointment, the person receiving the same shall possess all the rights and perform all the duties of a member of the City Council. The members of the City Council shall each receive a salary of seven thousand two hundred pesos per annum.

SEC. 25. Qualifications.—Elections of councilors.—Each councilor at the time of his election shall be not less than twenty-three years of age, and shall have been a resident and a registered voter in the city for at least two years. The nine candidates receiving the greatest number of votes at any election shall be declared elected and any tie for the ninth place shall be broken by the drawing of lots as provided for in the Revised Election Code. If any person so elected is ineligible to hold office, or if, for any reason, there shall be a failure to elect one or more

members, no special election shall be called, but the vacancy or vacancies shall be filled for the term by appointment by the President, alone, upon the recommendation of the majority of the duly elected and qualified members of the City Council. Vacancies in the office of any member which occur after taking office shall be filled for the unexpired term in like manner. Insofar as they are applicable, all provisions in the Election Law are made elective as to the members of the City Council and to their election, to the same extent as if the City of Cebu were a province and the election of said members were the election for members of the provincial board, except where there is a conflict between the provisions of the Election Law and this Charter, in which case, the provisions of this Charter shall prevail. The qualified voters of the City of Cebu shall be entitled to vote in the election of the provincial governor, the provincial vice-governor and the members of the Provincial Board of Cebu, and, for this purpose, the city shall continue to form part of the province.

SEC. 26. Legislative procedure.—The first meeting of the newly elected City Council shall be held at ten o'clock in the morning of the first day of January following its election, after which the council shall meet regularly at such times and on such days as may be prescribed by resolution but not less frequently than twice each week. The Mayor, at his instance or at the request of any three members of the council, may call special meetings of the council upon at least twelve hours notice to each member. Such notice shall be delivered personally to each member or left at his usual place of residence with some responsible person. All meetings of the council at which any official business is transacted shall be open to the public unless otherwise ordered by an affirmative vote of majority of all the members of the council. The council shall determine its own order of business and rules of procedure not herein set forth, punish the members for disorderly conduct, and, with the concurrence of two-thirds of all the members of the council, may suspend a member for not more than sixty days, and by the same vote but subject to the approval of the President, may expel a member. Five members shall constitute a quorum for the transaction of business but a smaller number may adjourn from day to day and compel the immediate attendance of any member by issuing to the police of the city an order for his arrest and under such penalties as shall have been previously prescribed by ordinance. The affirmative vote of five members shall be necessary for the passage of any ordinance or resolution directing the payment of money or creating liability. Ordinary motions or resolutions may be approved by a majority of those present. Except in cases where the vote is unanimous, the ayes and nays shall be taken and recorded upon the passage of an ordinance, and upon the request of any member, upon any resolution or motion. Except as may be otherwise expressly provided in this Charter, all legislation, including, but not limited to, all acts establishing a fine or other penalty or providing for the expenditure of public funds, or for the contracting of indebtedness or liability, shall be by ordinance.

Each ordinance shall contain a single purpose of enactment which must be expressed in the title of the ordinance and begin with the words: "The Council of the City of Cebu hereby ordains." Each ordinance and each resolution shall be presented in writing and read in full before a vote is taken thereon, provided that the reading of the resolution may be dispensed with by unanimous consent. Except for emergency ordinances, which shall be so certified by the Mayor, and appropriation ordinances, no ordinance shall be passed unless the same is published once in a newspaper of general circulation in the city, to be determined by the City Council and until at least two days have elapsed between its publication and final passage.

SEC. 27. Procedure as to ordinance following passage-Mayor's veto powers.—Each ordinance adopted by the City Council, after being signed by the secretary and the chairman of the City Council, shall be submitted to the Mayor for his approval. Within ten days after receipt of the same, Sundays and holidays excepted, the Mayor shall return it to the council 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 again be enacted by the affirmative vote of six members of the City Council and again forwarded to the Mayor for his approval, and if within ten days after its receipt. Sundays and holidays excepted, 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 may again be reenacted by the affirmative vote of six members of the City Council, and, in such case, the ordinance is deemed approved.

The Mayor shall have power to veto any particular item or items of an appropriation ordinance or of any ordinance, resolution or motion providing for the expenditure of public funds or for the contracting of indebtedness or liability, but the veto shall not affect the item or items to which he does not object. In such a case, the approved items shall take effect and the disapproved items shall not take effect, unless subsequently passed by the council over the Mayor's veto as hereinabove provided with respect to other vetoed ordinances. Each approved resolution and ordinance shall be sealed with the seal of the City Council, signed by the chairman of the City Council and the secretary and recorded in a book kept for that purpose; except appropriation ordinances and those certified to as urgent by the Mayor, all ordinances shall be published in one news paper of general circulation in the city within ten days after their approval and shall take effect and be enforced on the tenth day following its publication if no date is fixed in the ordinance.

SEC. 28. Exceptions to newspaper publication requirement.—Notwithstanding the provisions of the foregoing section, ordinances establishing regulations for the construction of buildings, installation of plumbing installation of electric wiring or any similar construction code which code is required by the provisions of the adopting ordinance to be published in printed form for distribution need not be published in a newspaper either before or after final passage. At least three correct copies of the ordinance, in the form in which it was presented on first reading, shall, however, be made available to public inspection in the office of the secretary of the council and in lieu of publication of the ordinance, there shall be published a notice, describing the ordinance in brief and general terms and stating that the ordinance is available for public inspection in the office of the secretary of the council, together with the time and place when and where it will be considered for final passage; and after final passage, a notice describing the ordinance in brief and general terms and stating that it is available for public inspection in the office of the secretary of the council and will take effect on a date specified.

SEC. 29. Appropriations by the City Council.—The City Council shall make all appropriations for the expenses of the government of the city. Whenever the City Council fails to pass any appropriation ordinance for any fiscal year before the end of the previous fiscal year, the appropriation ordinance for such previous fiscal year, shall be deemed reenacted, and shall go into effect on the first day of the new fiscal year as the appropriation ordinance for that fiscal year until a new appropriation ordinance is duly enacted.

SEC. 30. Appointment and duties of Secretary of the City Council.—The City Council shall have a secretary who shall be elected but not from its own membership to serve at the pleasure of the council. The secretary shall be in charge of the records of the City Council and shall keep the record of its proceedings. He shall also keep a separate record in a book or books for that purpose with proper indices of all ordinances and all resolutions and motions adopted by the council with their dates of passage and publication. He shall be custodian of the seal of the council which shall be circular in form with the inscription "City Council" "City of Cebu" in the center of which shall be placed the arms of the city. He shall affix said seal with his signature to all ordinances and other official acts of the council and shall present the same for signature to the presiding officer. He shall forward to the Mayor all ordinances, resolutions or motions requiring the latter's approval and shall cause each ordinance to be posted or published as herein provided. He shall, upon request, furnish certified copies of all records of public character in his charge under the seal of the council and collect and receive the fees therefor and pay over to the city treasurer such fees as may be prescribed by law, ordinance or resolution. He shall keep his office and all records therein, which are not of a confidential character, open to public inspection during usual business hours. He shall have such other powers and duties as may be prescribed by ordinance. His compensation

as secretary shall be seven thousand eight hundred pesos a year.

SEC. 31. Legislative powers.—Any provision of law and executive orders to the contrary notwithstanding, the City Council shall have the following legislative powers:

- (1) To provide for the levy and collection of taxes for general and specific purposes, including the power to institute the necessary proceedings for the distraint of personal property or levy on real property sufficient for the satisfaction of delinquencies in the payment of business taxes, license fees, and other imposts due to the city; and apply the same to the payment of city expenses in accordance with appropriations;
- (2) To make all appropriations for the government of the city, and to fix the number of officials and employees of the city and approve their salaries or wages not otherwise provided for in this Charter;
- (3) To fix the tariff of fees and charges for all services rendered by the city or any of its departments, branches or offices;
- (4) To provide for the construction, purchase, or the rental, in case of need, and maintenance of the necessary buildings for the use of the city;
- (5) To provide for the establishment and maintenance, or aid in the maintenance of primary, intermediate, secondary, trade, agricultural, technical and vocational schools and institutions of higher learning, whether conducted by the National Government or not, and to acquire by purchase, donation, or in any manner whatsoever, real estate necessary thereto and to construct, purchase, lease, any building or buildings to carry out the above purposes;
- (6) To fix reasonable tuition fees, matriculation fees and other fees for instruction in such schools maintained, supported or aided by the city;
- (7) To maintain the city courts established by law which shall have jurisdiction over all criminal and civil cases under the ordinances of the city, and such further jurisdiction as may herein or hereafter be conferred ;
- (8) To provide for the establishment and maintenance of a police force, for the maintenance of law and order in the city and prescribe the powers and duties of its members and make all necessary police ordinances; and to establish, construct, maintain and regulate a city jail, or otherwise to arrange for the confinement of city prisoners in the provincial jail;
- (9) To provide for the prohibition and suppression of riots, affrays, disturbances and disorderly assemblies; houses of ill-fame and other disorderly houses; gambling houses, gambling and all fraudulent devices for the purpose of obtaining money or profit; prostitution, vagrancy, in toxication, fighting, quarreling, 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;
- (10) To provide for and maintain a fire department and to establish, acquire 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;
- (11) To establish fire limits, determine the kinds of buildings or structures that may be erected within said limits, regulate the manner of constructing and repairing the same; and fix the fees for permits for the repair or demolition of buildings and structures in fire zones and elsewhere in the city;
- (12) To regulate the use of lights and electricity in stables, shops and other 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;
- (13) To make regulations to protect the public from conflagrations and to prevent and mitigate effects of fire, famine, floods, storms, and other calamities, and to provide relief for persons suffering from the same;
- (14) In the public interest, to regulate the cutting of trees whether on public or private lands that are located in watershed areas within the jurisdictional limits of the City of Cebu, and to require that owners of private lands that are deforested in such watershed areas allowed the city authorities to enter upon such private lands to re-forest the same and to plant trees to prevent floods and soil erosion, or acquire such lands by expropriations;
- (15) To establish or authorize the establishment of, fix the fees for the use of, slaughterhouses and markets and inspect, regulate the keeping, preparation and sale of meat, fruits, poultry, game, milk, fish, butter, cheese, lard,

vegetables, bread and other provisions or articles of food offered for sale; to adopt such measures to prevent the introduction and spread of disease as may, from time to time, be deemed desirable or necessary, and to permit and regulate or prohibit the establishment or operation within city limits of public markets and slaughterhouses by any person, entity, association or corporation other than the city;

(16) To provide for the enforcement of rules and regulations issued by the Director of Health Services in accordance with law, and by ordinance to impose penalties for violations of such rules and regulations.

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

(18) To tax, regulate and fix the license fees for the following: hawkers, peddlers, hucksters, auctioneers, plumbers, barbers, blacksmiths, goldsmiths, silversmiths, embalmers, manicurists, hairdressers, massagists, tattooers, jugglers, painters, artists, acrobats, wrestlers, boxers, professional judo players, fortune tellers, magicians, boxing or wrestling referees and promoters, pelotaris, jockeys, promoters of sporting and athletic events and amusement exhibitions, money changers, commercial and other brokers or agents, lawyers, medical practitioners, land surveyors, architects, public accountants, civil, electrical, chemical, mechanical, mining, marine, or refrigeration engineers, radio engineers and technicians, psychiatrists, veterinarians, dentists and dental surgeons, opticians and optometrists, insurance agents and sub-agents, business agents and business consultants, exporters, importers, investors, professionals appraisers or connoisseurs of tobacco or other domestic or foreign products, music teachers, piano tuners, nurses, midwives, electrical contractors, building contractors, dealers in gravel and sand, advertising agents and solicitors, physical culture instructors, chiropodists, real-estate dealers and brokers, persons engaged in the transportation of passengers or freight for hire; milliners, interior decorators, printers and book-binders, sweepstakes and lottery agents, bakers, photographers, dormitory, boardinghouse, lodging house and hotel operators, beauticians, mechanics, watch repairers, electricians, waiters and waitresses, dancing instructors, bartenders, bodyguards and security guards, nightclub operators and managers, public stenographers and typists: Provided, That persons exercising their professions or occupation only as salaried employees and not as independent practitioners may be exempt from the municipal occupation tax herein prescribed; and to tax, regulate and fix the license fees on manufacturers and dealers of; batteries for motor vehicles, jewelries, embroideries, sails or awnings or both, rope, paper, leather goods, including shoes, slippers, sandals, harnesses, valises or bags, mosquito nets, laces, veils, curtains, sporting goods, rubber goods, plastic and celluloid products, hardware, including glassware, cooking utensils, electrical goods and construction materials, chemical products including drugs, perfumes, toilet articles, paints, dyes and inks, textiles, shell lamps or lamp-shades or both, statuettes or tombstones or both, sacks, musical instruments, furniture of all kinds including rattan goods, wire brass beds, or both, clothing, hats, eye-glasses or optical goods or both, fertilizers and buttons, poultry feed; manufacturers and dealers in coffee chocolate, candies, sweets, and other similar products, ice-cream, ice-drops and milk: Provided, however, That manufacturers above-mentioned shall not be subject to the payment of any municipal tax or license fee as retail dealers of their own products, and any manufacturing conducted solely by the immediate members of a family at their own home shall not be subject to any tax or license fee;

(19) To tax, regulate and fix the license fees on collecting agencies, mercantile agencies, shipping firms and shipping agencies, intelligence offices, private detective and police agencies, security guard and watchman agencies, shooting galleries, hotels, dormitories, lodging houses, boarding houses, restaurants, cafes, sari-sari stores, refreshment parlors and places, tailor shops, flower shops, groceries, bakeries, cleaning and dyeing establishments, laundries, beauty parlors, physical or beauty culture and fashion schools, the letting and subletting of lands and buildings, whether used for commercial, industrial or residential purposes, clubs, pawnshops, theaters, cinematographs, theatrical performances and similar places of amusement and entertainment, circuses, merry-go-rounds and similar riding devices, slot machines, massages clinics; and to tax, fix the license on, regulate and fix the location of boarding stables, livery garages or stables, public pool tables, public billiard tables, race tracks, horse racing clubs and tracks, dog racing tracks, boxing stadiums, funeral Parlors, printing presses, repair shops for automobiles, trucks and other motor vehicles, pianos,

auto-pianos, radios, phonographs, typewriters, refrigerators, electric and gas ranges, electric washing machines, calculators, adding machines, air-conditioning units, kitchen stoves, mimeographing machines and similar apparatuses, tire-repair and vulcanizing shops, welding shops for the charging and re-charging of batteries, bottling plants, distilleries, brewers, rectifiers, tanneries, renderies, tallow chandleries, bone factories, toothpaste laboratories and factories, soap factories, sawmills, lumber yards, shipyards, shipbuilding establishments, boatyards, factories for the making or manufacture of firecrackers, fireworks, torpedoes, skyrockets and similar products, and other establishments likely to endanger the public safety or give rise to conflagrations or explosions;

(20)To tax, regulate fix the amount of license fees for the storage and sale of gunpowder, tar, pitch, resin, coal, oil, benzine, turpentine, hemp, alcohol, gasoline, copra and copra products, lumber, logs, cotton, nitroglycerine, petroleum or any of the products thereof, asphalt, rubber, and all other highly combustible or explosive materials; (21)To tax, regulate, and fix the amount of license fees for keeping, preparation, and the sale of meat, poultry, fish, game, other sea products, butter, cheese, margarine, lard, vegetables, fruits, bread, and other provisions;

(22)To tax, regulate, and fix the license fees on dealers in general merchandise, motor vehicles, tractors and/or their accessories, and other kinds of machines; corn mills and grinders, rice mills, copra dealers including coconut oil, tobacco dealers, dealers in hogs and large cattle, junk dealers, "surplus goods" dealers, dealers in second-hand materials and merchandise, scrap iron, arms and ammunitions, electrical goods, hardware, paints, construction materials, office equipment and supplies, machinery of all kinds, sporting goods, automobile and trucks parts, except those dealers who may expressly be subject to the payment of like or similar municipal tax under the provisions of this section;

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

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

(23)To tax, license, permit and regulate wagers or betting by public on boxing, sipa, bingo, bowling, billiards, horse or dog races, bicycle races, cockpits, Jai-Alai, roller or ice-skating or any sporting or athletic contest as well as grant exclusive rights to establishments for this purpose, and to tax, license, prohibit or regulate and fix the location of the establishment and operation of nightclubs, dance halls, cabarets, bars, dancing schools, pavilions, saloons, billiard and pool halls, bowling alleys, circuses and other places of amusement. Any and all laws, executive orders existing at the time this revised Charter shall take effect relating to any matter covered by this section shall become inoperative within the city insofar as they are inconsistent or in conflict with any city ordinances authorized hereby and adopted hereunder for the regulations of any such matters;

(24)To tax, fix the license fees of, and regulate or prohibit the sale, dealing or trading in, the disposal of intoxicating and alcoholic liquors, malt beverages, beer, wine and mixed and fermented liquors, whether imported or locally manufactured, including tuba, basi, tapoy, and other native wines offered for sale, and to tax motor and other vehicles and draft animals operating within the city: Provided, That all automobiles and trucks belonging to the Philippine Government shall be exempt from such tax;

(25)To tax, license, regulate, and fix the location of any other business, trade, profession or occupation not specifically mentioned in the preceding paragraphs, being conducted or which may be conducted within the city; and to impose a license fee upon all persons engaged in the same and who enjoy privileges in the city; and to impose a tax, including percentage taxes based on the gross sales and receipts, on the sale and storage of all products and commodities being sold, bartered, transferred, exchanged or disposed in any other manner, within

the city, and to impose a tax on all products and commodities manufactured or produced in the city; and to levy for public purposes just and uniform taxes, licenses or fees, except that the city may not levy or impose any of the following (a) income taxes; (b) taxes on estates, inheritances, gifts, legacies, and other acquisitions mortis causa; (c) customs duties and customs dues; (d) documentary stamp taxes; and (e) taxes on the business of persons engaged in the printing and publication of any newspaper, magazine, review, or bulletin appearing at regular intervals and having fixed prices for subscription and sale which is not published primarily for the purpose of publishing advertisements;

(26)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 and training of fighting cocks; (27)To prohibit and provide for the prevention of cruelty to animals;

(28)To regulate the inspection, weighing and measuring of brick, lumber, coal and other materials of merchandise;

(29)Subject to the provisions of ordinances issued by the Department of Health 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;

(30)To provide for the establishment and maintenance and regulate the use of public drains, sewers, latrines, and cesspools; to regulate the construction and use of private sewers, drains, cesspools, waterclosets and privies; to provide for the establishment and maintenance of waterworks, for the purpose of supplying water to the inhabitants of the city, and for the purification of the source of water supply and places through which the same passes, and to regulate the consumption and use of the water; to fix and provide for the collection of rents therefor, and to regulate the construction, repair, and use of hydrants, pumps, cisterns and reservoirs. Any and all waterworks systems, including the Osmena Waterworks System, provided for or undertaken by the city government shall exclusively belong to it, such that the city shall have exclusive control, direction and supervision over the same; and all laws and executive orders and circulars issued by the Office of the President making reference to the ownership, possession, control and operation of waterworks and sewers shall not be applicable to the City of Cebu;

(31)To let the privilege of establishing and maintaining public utilities such as telephone systems; gas, public lighting systems, vehicles, etc, to private parties by licenses granted upon such terms as shall be fixed by the City Council;

(32)To regulate and fix reasonable fees for the sale and supply of gas, electricity, telephone, street railway, and other public utility services within the city;

(33)To regulate, inspect and provide measures preventing any discrimination or exclusion of any race or races in and from any institution, establishment or service open to the public within the city limits, or in the sale or supply of gas or electricity, or in the telephone and street rail way service; to regulate and provide for the inspection of 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;

(34)To provide for the laying out, construction, improvement and maintenance, including lighting, cleaning, and sprinkling of streets, avenues, boulevards, alleys, side walks, wharves, piers, parks, cemeteries, and other public places, and to regulate the use thereof; to provide for the construction and maintenance and regulate the use of bridges, viaducts and culverts; to close any city road, street, alley, boulevard, avenue, park or square. Property thus withdrawn from public servitude may be used or conveyed for any purpose for which other real property belonging to the city may be lawfully used or conveyed;

(35)To regulate traffic and sales upon the streets and other public places of the city; to provide for the abatement of nuisances in the same and punish the authors or owner? thereof; to prohibit the placing, throwing, depositing or leaving of obstacles of any kind, garbage, refuse or other offensive matter, or matter liable to cause damage in any street or other public place; and to provide for the collection and disposition thereof; to regulate fix license fees for, or prohibit the use of the same for parades, processions, signs, signposts, awnings, awning posts; and for the carrying or displaying of banners, placards, advertisements, or handbills, or the flying of signs, flags, or banners, whether along, across, over or from buildings along the same; to provide for the inspection of, fix the license fees for, and regulate openings in the streets or other public-places for the

laying of gas, water, sewer and other pipes, the building and repair of tunnels, sewers and rains, and all structures in and under the same and the erecting of poles and stringing of wires therein; to provide for and regulate crosswalks, curbs and gutters; and to provide for and regulate the numbering of houses and lots fronting there or in the interiors of the blocks; to regulate and prevent amusements having tendency to annoy persons using the streets or public places, or to frighten horses and other animals; to regulate the speed of horses and other animals, vehicles, cars and locomotives within the limits of the city; to regulate the lights used on all such vehicles; to regulate the size, speed and operation of taxi-cabs, buses and other public vehicles within the city, and to designate stands, bus stops and terminals to be occupied by public vehicles when not in use; to regulate the location and construction of the track of all forma of railroad to raise or lower its tracks to conform to such authorized by law. To provide for and change the location, grade, and crossings of railroads, and to compel any such railroad in the streets or other public places of the city 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 and under their tracks, so that natural drainage of the streets and a adjacent property shall not be obstructed;

(36)To fill up, or require to be filled up, at the owner's expense, to a grade necessary for property sanitation any and all lands premises when necessary in the enforcement of sanitary ordinances and adopted in accordance with law;

(37)By ordinance, to require property owners to construct or repair, at their expense, sidewalks along the street or streets adjacent to their lots in accordance with the specifications of the City Engineer as to quality, width and grade, and subject to his supervision and approval: Provided, That, in case of failure or inability of the property owner to comply with the requirements within the specified period of time after demands, the City Engineer shall construct the work to be done and the cost thereof collected as a special assessment from such owner who may choose to pay the same in full or in ten equal yearly installments, which installments shall be due and payable to the city in the same manner as the annual tax levied on real estate, and shall be made subject to the same penalties for delinquencies and enforceable by the same remedies as such annual tax and all said sums and amounts shall from the day on which they were assessed constitute a lien upon the property against which they were assessed and shall take precedence over any and all other liens which may exist upon such property except only such as may have been attached as a result of the nonpayment of the said annual tax;

(38)To acquire, take, condemn, or appropriate more land and property than is needed for actual construction in connection with any capital project or improvement herein authorized, the additional Land or property so authorized to be acquired, taken, condemned or appropriated being no more than sufficient to form suitable building sites abutting on such improvement. After so much of the land or property has been appropriated for the improvement as is needed therefor, the remainder may be sold or leased. The City Council is hereby further authorized and empowered to provide by ordinance the manner in which the power herein created may be exercised;

(39)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 a written notice, the cost thereof be assessed to the owner to the extent 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 fees for the use of property on or near public ways, grounds, or places or elsewhere within the city, for the display of electric signs or the erection or maintenance of billboards on structures of whatever materials erected, maintained or used for the display of posters, signs, or other pictorial or reading matter, except signs displayed at the place or places where the profession or business advertised thereby is in whole or in part conducted;

(40)To provide for the construction and maintenance of, and regulate the navigation on, canals and water courses within the city, and to provide for the clearing and purification of the canals; to provide for the construction and maintenance, and regulate the use of, public landing places, wharves, piers, docks, levees, and airfields, and of those of private ownership; to fix the charges to be paid by all watercraft landing at or using public or private wharves, docks, levees, or landing places as well as all aircraft landing in airfields within the

City of Cebu. To undertake and carry out the reclamation of submerged land from the sea adjoining the city limits at the expense of the city, the area thus reclaimed to belong exclusively to the city, or to cause to be undertaken by private contractors such reclamation work on terms and conditions approved by the City Council and the Mayor; (41) To provide for plans and maps of the whole or any portion of the city which bears relation to the planning of the city and to make changes in, additions to and extensions of, such plans or maps when deemed advisable. Such maps and plans shall show the recommendation for the location and extension of streets, alleys, ways, viaducts, bridges, parkways, parks, playgrounds and other public grounds and public improvements or public buildings and other public properties and other public utilities, whether publicly or privately owned, for water, light, sanitation, transportation, communication, power and other purposes; and for the removal, relocation, widening, extension, narrowing, vacating, abandonment or change of use of any of the foregoing public places, works, buildings or utilities. Such maps and plans may also include the division of the city into zones or districts, of the limitation and regulation of the height, bulk (including percentage of lot occupancy and setback building lines), and use of buildings and other structures and premises in such zone or district. It shall also provide for the control of platting and land subdivision. It is expressly provided that laws and executive orders existing at the time this Charter shall take effect relating to matters covered by this subsection, shall become inoperative within the City of Cebu to the extent of any conflict with any city ordinance authorized hereby and adopted hereunder for the regulation of any such matters;

(42) To impose penalties for the violation of official maps, subdivision control, zone regulations, established in accordance with law, or adopted by ordinance;

(43) To acquire private lands in the city and to sub-divide the same into lots for sale on easy terms to city residents, giving first priority to the bona fide tenants or occupants of said lands and second priority to laborers and low-salaried employees. For the purposes of this sub-section, the city may raise the necessary funds by appropriation of general funds, by securing loans or by issuing bonds, and if necessary, may acquire the lands through expropriation proceedings;

(44) To construct, erect and establish a public light, heat, and power supply and installation system; and to this end, to purchase, expropriate or otherwise acquire all lands, buildings, machinery and equipment which may be necessary, and to build, erect, and construct any and all buildings, stations and other structures, and to purchase any or all such machinery, poles, wires, wagons, trucks, or other vehicles, supplies and equipment as may now or here after be necessary to the successful operation of such system;

(45) To maintain and operate any electric light, heat, or power supply and installation system, however acquired; to keep the same in repair; to alter, increase, extend, improve and enlarge or modify the same or. any part thereof; to replace worn or used parts, machinery, poles, animals, vehicles, trucks, wires and other equipment, and to operate, control and manage the same;

(46) For any and all the purposes contemplated in the last two preceding subsections, to enter, if necessary, into contracts, for partial or deferred payment; to sell bonds to raise money for such projects; and to appropriate funds of the city for all purposes aforesaid;

(47) To enter into contracts with and to supply electric light, heat, current and other services to residents, merchants, businessmen, and manufacturers in and about the city at rates and at prices not less than sufficient to properly maintain and 'operate any such plant or system and to pay for the depreciation in the same and for all extensions, improvements, enlargements, alterations or changes thereof and therein;

(48) To enter into a contract of lease and to rent or lease any electric light, heat and power supply or installation system, whether erected, constructed and established by the City Council, or acquired by it through purchase, grant, or conveyance or in any other manner, to any person or persons or to any corporations, for proper and sufficient consideration and subject to the right of supervision and control by the City Council over the operation of such system and over the amount of heat, power and current handled and the character of other services rendered and of the rates and amounts charged thereof;

(49) To establish and maintain or aid in the establishment and maintenance of charitable institutions in the city; to authorize the free distribution of medicines to the employees and laborers of the city whose salaries or wages do not exceed the maximum to be fixed by ordinance, and of evaporated or fresh native milk to indigent mothers residing in the city, and of bread, rice, corn and lights meals and medicines to indigents residing in the

city; the distribution to be under the direct supervision and control of the Mayor. In order to raise funds for charitable purposes, to conduct lotteries not oftener than once a month provided that fifty per centum of the proceeds shall be used exclusively for the establishment or aid in the establishment or contributions to charitable organizations within the city and for any other charitable purposes as the City Council may determine: And provided, further, That the books of accounts kept for the above purposes shall be audited by the Auditor General or his representative;

(50)To regulate the method of using steam, electric, gasoline, kerosene, or diesel engines and boilers other than those belonging to the Government of the Philippines; to provide for the inspection thereof, and fix a reasonable fee for such inspection, and to regulate and fix the fees for the licenses of the engineers engaged in running the same;

(51)To grant fishing and fishing privileges subject to the provisions of the Fisheries Act;

(52)To regulate, restrict or prohibit by ordinance the carrying of firearms within the jurisdictional limits of the city;

(53)Upon the recommendation of the Mayor to issue or float bonds with which to carry out the various projects of the city under such terms and conditions as the City Council may determine;

(54)To establish, regulate and maintain city departments, divisions, and offices and prescribe the powers and duties thereof; upon the recommendation of the Mayor, make such, reorganization or readjustment of the duties of the several departments, divisions or offices or create and transfer functions from one department, division or office to another department, division or office as public interest may demand, abolish any such department or any division or office assigned thereto, or consolidate the same with any other department, division or office, or delegate these powers to the Mayor by ordinances;

(55)To provide for the annual levy and collection of real property taxes at a rate or rates not to exceed the maximum rates fixed by section seventeen of this Charter;

(56)To fix the date of the holding of an annual fiesta in the city and to alter, not oftener than once in three years, the date fixed for the celebration thereof; to fix the date of the holding of an annual fiesta in each district or barrio and to alter, not oftener than once in three years, the date fixed for the celebration thereof;

(57)To require by virtue of ordinance, that no plot or plot of division of any real property within its jurisdiction shall be presented for approval or verification by the Bureau of Lands or the Land Registration Commission until the same shall have been approved by the City Council upon recommendation of the City Planning Board under such regulations as may be provided for by ordinance. Such regulations may provide for the proper arrangement, design and width of streets in relation to other existing or planned streets, adequate and convenient open spaces for traffic, public services, access of fire-fighting apparatus, recreation, light and air, and for the avoidance of congestion of population including minimum width and area of lots in the several districts or sections of the city. Such regulations may also include provisions as to the extent to and methods by which streets and other ways be graded, drained and improved, and water and sewer and other public service mains, piping, and other facilities. Such regulations shall provide for approval of the plot or plan within sixty days after submission thereof to the City Council;

(58)To create, abolish and define boundaries of barrios and sitios in the city, to name and change the names of barrios, sitios, public buildings, public streets, parks and other public places located within the boundaries of the city but not oftener than once every ten years; (59)To fix the penalty for violation of ordinances, but no single penalty shall exceed a fine of four hundred pesos or imprisonment for one year, or both; but imprisonment shall be imposed in lieu of unpaid fines at the rate of one day for every two pesos and fifty centavos of fine. Persons undergoing imprisonment for violation of ordinances may be required to labor for the period of imprisonment upon works of the city in such manner as may be directed by the City Mayor. Whenever a person is imprisoned for nonpayment of a fine, he shall be released upon payment of such fines less two pesos and fifty centavos per day for each day that he has been confined. Pending appeal, the defendant shall remain in custody unless released upon sufficient bail in accordance with the general provisions of law to await judgment of the appellate court;

(60)In case of violation of ordinances about building construction, the City Council, in addition to the penalties authorized in the preceding subsection, may further impose the penalty of removal or demolition of the

building structure by the owner or by the city at the expense of the owner, in which event, the cost of the work of removal shall be collected as a special assessment from such owner and enforceable by the same remedies as provided for in the preceding subsection regarding special assessment;

(61) To extend its ordinances over all waters within the city; over the bay of Cebu six miles beyond the shore; and over any boat or other floating structure thereon; and over a zone surrounding the city on land of three miles in width; and for the purpose of protecting and ensuring the purity of the water supply of the city, over all territory within the drainage area of such water supply, and within two hundred meters of any reservoir, conduit, canal, aqueduct, or pumping station used in connection with the city water service;

(62) To enact all ordinances as 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 Act; and

(63) Implied-power of the city shall be liberally construed in its favor. Any fair and reasonable doubts as to the existence of the power should be interpreted in favor of the city and it shall be presumed to exist. The general welfare clause shall be liberally interpreted in case of doubt as to give more power to the city government in promoting the economic condition, social welfare and material progress of the inhabitants of the city.

ARTICLE IV.—Departments and Offices

SEC. 32. City departments.—There shall be the following city department over which the Mayor shall have direct supervision and control, any existing law to the contrary notwithstanding:

1. Department of Engineering and Public Works
2. Department of Health
3. Law Department
4. Department of Finance
5. Department of Assessment
6. Police Department
7. Fire Department
8. Department of Public Services

Upon the recommendation of the Mayor, the City Council may, from time to time, by ordinance, assign additional functions or duties to, and make such readjustments in the duties of, the several departments and offices of the city as the public interest may require, and shall have the power to consolidate any department, division or office of the city with any other department, division or office, or delegate these powers to the Mayor by ordinance. Any existing law to the contrary notwithstanding, two or more departments may be headed by the same individual.

SEC. 33. Powers and duties of heads of departments.—Any existing law to the contrary notwithstanding, each head of department of the city government shall be in control of such department, under the direct supervision and control of the Mayor, and shall possess such powers as may be prescribed herein or by ordinance. He shall certify to the correctness of all payrolls and vouchers of his department covering the payment of money before payment, except as herein otherwise expressly provided. On or before the first day of March of each year, he shall prepare and present to the Mayor for submission to the council an estimate of the receipts and appropriations necessary for the operation of his department during the ensuing year, and shall submit therewith such information for the purpose 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 absence or sickness, or inability to act or any other reason, of the head of one of the city departments, or in case of a temporary vacancy, the officer next in charge of that department shall perform the duties of the head of the department concerned. In case of a temporary vacancy, the officer next in charge performing the duties of the head of such department shall, during his incumbency in an acting capacity, receive the salary and other

emoluments of the latter.

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

SEC. 34. Appointment and removal of officials and employees.—With the consent of the Commission on Appointments, the President of the Philippines shall appoint the City Fiscal and his assistants, the Judges of the City Court, and in case of a temporary vacancy in such court, an acting judge therefor, the city Chief of Police, the City Engineer, the City Treasurer, and the City Superintendent of Schools. The Mayor shall appoint all other officers and employees of the city whose appointment is not vested in the President or otherwise provided for in this Chapter, any existing law to the contrary notwithstanding. The Mayor may, for cause as provided for by Civil Service Law and rules, suspend for not more than sixty days and recommend the removal of any official or employee appointed by him to the Civil Service Commission. He may investigate or cause to be investigated any official appointed by the President and recommend to him the suspension or removal of such official.

ARTICLE V.—Department of Engineering and Public Works

SEC. 35. Powers and duties of the City Engineer.—There shall be a City Engineer with a salary of seven thousand eight hundred pesos per annum, who shall be in charge of the Department of Engineering and Public Works. He shall have charge of all the surveying and engineering work of the city; care, cleaning and sprinkling of streets, canals and esteros, parks and public grounds, bridges, recreation and playgrounds, and shall perform such services in connection with public improvements, or any work entered upon or projected by the city, or any department thereof, as may require the skill and experience of a civil engineer. He shall ascertain, record and establish monuments of the city survey and from thence extend the surveys of the city, and locate, establish and survey all city properties, and also private property abutting on the same, whenever directed by the Mayor; shall prepare and submit plans, maps, specifications of engineering materials used in construction and repair as may be necessary to protect the city from the use of materials of poor or dangerous quality; shall inspect and report upon the condition of public property and public works whenever required by the Mayor, and of any system now or hereafter established for lighting the streets, public places, and public buildings of the city; shall prevent the encroachment of private 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 ordinances of the city; shall have the care and custody of all public docks, wharves, piers, levees, and landing places, when erected; shall have general supervision and inspection of all private docks, wharves, piers, levees, and landing places, and other property bordering on the harbor, river, esteros, and waterways of the city, and shall issue permits for the construction, repair, and 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 sewerage and of all sources of water supply and shall control, maintain, and regulate the use of the same, in accordance with the ordinances relating thereto. He shall file and preserve all maps, plans, notes, surveys, 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 the 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 fees, at rates to be fixed by the City Council with the approval of the Mayor, 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. 36. Execution of authorized public works and improvements.—All public works construction, repair and improvements of the city shall be carried out by administration by the office of the City Engineer under the direct supervision and direction of the City Mayor. The approval of the plans and specifications thereof by the City Mayor with the favorable recommendation of the City Council and the City Engineer shall constitute sufficient warrant for the undertaking and execution of said projects. For justifiable reasons, the Mayor, with the advice and consent of the City Council, may also have said work done totally or partially by contract, upon advertising for bids therefor: Provided, That in the case where the funds are borrowed from private persons or institutions and not obtained from taxes or any other governmental source public bidding may be dispensed with.

SEC. 37. Assistant and employees.—To assist the City Engineer in the discharge of his official duties, there shall be an assistant engineer, office superintendents, assistants, and other employees as are from time to time provided in appropriation ordinances.

ARTICLE VI.—Department of Health

SEC. 38. Powers and duties of the City Health Officer.—There shall be a City Health Officer with a salary of seven thousand eight hundred pesos per annum, who shall have charge over the Department of Health. He shall have general supervision and control over the health and sanitary condition of the city and shall have control and supervision over puericulture centers and social services in the city. He shall execute and enforce all laws, ordinances and regulations relating to public health and shall recommend to the City Council the passage of ordinances as he may deem necessary for the preservation of public health. He shall cause to be prosecuted all violations of sanitary laws, ordinances, or regulations and shall make sanitary inspections and may be aided herein by such members of the police force of the city as shall be designated as sanitary police by the Chief of Police and by such sanitary inspectors as may be authorized by law or ordinances. He shall keep a civil registry for the city and record therein all births, marriages, and deaths with their respective dates. He shall perform such other duties with reference to the health and sanitation of the city as the Director of Health Services shall direct: Provided, That nothing in this law shall be interpreted, as to curtail the powers and duties conferred by existing law to the Director of Health Services over the City of Cebu as a part of the Philippines, and that the Director of Health Services shall continue to have technical supervision and control over the health work of the city. The City Health Officer shall have an assistant and such other personnel to assist him with his duties as may be provided for from time to time by appropriation ordinances.

ARTICLE VII.—The Law Department

SEC. 39. The fiscal of the City—his assistants, his duties.—The Law Department shall consist of the fiscal of the city and ten assistants, namely: one first assistant city fiscal, one second assistant city fiscal, three third assistant city fiscals and five fourth assistant city fiscals, who shall discharge their duties under the general supervision of the Secretary of Justice. The fiscal of the city shall be: the chief legal adviser of the city and all offices and departments thereof; shall personally or through any assistant represent the city in all civil cases wherein the city or any officer thereof in his official capacity is a party; shall attend, when required, meetings of the City Council, draw ordinances, contracts, bonds, leases, and other documents involving any interest of the city, and inspect and pass upon all such documents already drawn; shall give his opinion in writing when requested by the Mayor or City Council upon any question relating to the city, or the rights or duties of any city officer; 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 has failed to comply with any condition or to pay any consideration mentioned in the grant of such franchise or privilege, investigate the same and report to the Mayor; shall, when directed by the Mayor, institute and prosecute in the city's interest a suit on any bond, lease, or other contract, and upon any breach or violation thereof; and shall prosecute and defend all civil actions related to, or connected with, and city office or interest. He shall also have charge of the prosecution of all crimes, misdemeanors and violations of city ordinances, in the Court of First Instance of Cebu and the city court of the city, and shall discharge all the duties in respect to criminal prosecution enjoined by the law upon provincial fiscals.

The fiscal of the city shall cause to be investigated all charges of crimes, misdemeanors, and violations of ordinances, and have the necessary information of complaints prepared or made against the persons accused. He or any of his assistants may conduct such investigations by taking oral evidence or reputed witnesses, and for this purpose, may, by subpoena, summon witnesses to appear and testify under oath before him, and the attendance or evidence of an absent or recalcitrant witness may be city court or the Court of First Instance. No witness enforced by application for a warrant of arrest to the summoned to testify under this section shall be under obligation to give any testimony tending to incriminate himself.

The fiscal of the city shall also cause to be investigated the causes of sudden deaths which have not been satisfactorily explained and when there is suspicion that the causes arose from the unlawful acts or omissions of other persons or from foul play. For this purpose, he may cause autopsies to be made and shall be entitled to demand and receive, for purposes of such investigations or autopsies, the aid of the health authorities stationed in Cebu. In case the fiscal of the city deems it necessary to have further expert assistance for the satisfactory performance of his duties in relation with medico-legal matters or knowledge including the giving of medical testimony in the courts of justice, he shall request the same from the head of the department of legal medicine of the College of Medicine and Surgery of the University of the Philippines, or the aid of the medico-legal section of the National Bureau of Investigation, who shall thereupon furnish the assistance required, in accordance with his powers and facilities. He shall at all times render such professional services as the Mayor or City Council may require, and shall have such powers and perform such other duties as may be prescribed by law or ordinance.

The fiscal of the city and his assistants shall receive the salaries hereinafter set forth, which shall be paid by the City of Cebu: fiscal of the city, seven thousand eight hundred pesos per annum; the first and second assistant city fiscals, seven thousand two hundred pesos each per annum; three third assistant city fiscals, six thousand pesos each per annum; and five fourth assistant city fiscals, four thousand eight hundred pesos each per annum.

The City Council may, by appropriation ordinance, create additional positions of assistant city fiscals as the public interest may require.

SEC. 40. Regular and acting judges of city court.—There shall be a city court for the City of Cebu consisting of five branches, for which a presiding judge and four other judges shall be appointed, to be known, respectively, as judge of the first, second, third, fourth and fifth branches. The presiding judge shall receive a salary of eight thousand four hundred pesos per annum and the other judges shall receive salaries of seven thousand eight hundred pesos each per annum.

One judge shall be designated by the Secretary of Justice to try traffic cases and cases of juvenile delinquency in addition to such ordinary civil and criminal cases as may be assigned to him in the ordinary functions of the court. When the public interest so requires, the Secretary of Justice may designate any of the judges to hold sessions at night.

The city court shall have the same jurisdiction in civil and criminal cases and the same incidental powers as are at present conferred by law upon municipal courts and such additional jurisdiction and powers as may hereafter be

conferred upon them by law.

In case of absence, sickness or incapacity of any of the judges of the city court and in case of any vacancies in such offices, the Secretary of Justice may designate any assistant fiscal in the office of the provincial fiscal of Cebu to act as judge of the city court of the City of Cebu, with all the powers of a regular judge of said court, but such acting judge shall not receive any additional compensation during the time he is acting as such.

The City Council may create additional judges of the city court through appropriation ordinances as the public interest may require.

SEC. 41. Duties of clerk of city court.—The clerk of the city 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 trial in the court, in which he shall record in a summary manner the name of the defendant, the charge against him, the name of the prosecuting witness, 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 the power to administer oaths.

SEC. 42. Jurisdiction of city court.—The city court shall have territorial jurisdiction embracing the entire police jurisdiction of the city, and shall hold daily sessions/ Sundays and legal holidays alone excepted. Said court shall have exclusive original 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 police jurisdiction of the city and the maximum punishment is by imprisonment for not more than one year, or a fine of not more than four hundred pesos, or both. It shall also have concurrent jurisdiction with the Court of First Instance over all criminal cases arising under the laws relating to gambling and management of lotteries, to assaults where the intent to kill is not charged or evident upon the trial, to larceny, embezzlement and estafa where the amount of money or property stolen, embezzled or otherwise involved does not exceed the sum or value of four hundred pesos, to the sale of intoxicating liquors, to falsely impersonating an officer, to malicious mischief, to trespass on government or private property, and to threatening to take human life. It may also conduct preliminary investigation 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.

SEC. 43. Incidental powers of city court.—The city court shall have power to administer oaths and to give certificates thereof; to issue summons, writs, warrants, executions, and all other processes necessary to enforce its orders and judgments, to compel the attendance of witnesses; to punish contempts of court by fine or imprisonment, or both, within the limitations imposed by the Rules of Court; 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 before a court of competent jurisdiction. But no such bond shall be accepted unless it be executed by the person in whose behalf it is made, with sufficient surety or sureties, to be approved by said court.

SEC. 44. Procedure in city court in prosecutions for violation of laws and ordinances.—In a prosecution for the violation of any ordinance, the first process shall be a summons; except that a warrant for the arrest of the offender may be issued in the first instance upon the affidavit of any person that such ordinance has been violated, and that the person making the complaint has reasonable grounds to believe that the party charged is guilty thereof, which warrant shall conclude: "Against the ordinances of the city in such case made and provided." All proceedings and prosecutions for offenses against the laws of the Philippines shall conform to the rules relating to process, pleading, practice, and procedure for the judiciary of the Philippines, and such rules shall govern the city court and its officers in all cases insofar as the same may be applicable.

SEC. 45. Costs, fees, fines, and forfeitures in city court.—There shall be taxed against and collected from

the defendant, in case of his conviction in the city court, such costs and fees as may be prescribed by the City Council not exceeding those charged in criminal cases in municipal courts. All costs, fees, fines, and forfeitures shall be collected by the clerk of court, who shall keep a docket of those imposed and of those collected and shall deposit the same to the city treasurer for the benefit of the city, on the next business day after the same are collected, and take receipts therefor. The presiding 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. 46. No person sentenced by city court to be confined without commitment.—No person shall be confined in the city prison by sentence of the city 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 commitment in each case of sentence to imprisonment.

SEC. 47. Procedure on appeal from city 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 city court. The party desiring to appeal shall, before six o'clock post meridian of the day after the rendition and entry of the judgment by the city 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, and the clerk of the Court of First Instance shall docket the appeal in that court. A perfected appeal shall operate to vacate the judgment of the city court, and the action, when duly entered in the Court of First Instance, shall stand for trial de novo upon its merits in accordance with the regular procedure in that court, as though the same had never been tried and had been originally there commenced. Pending an appeal, the defendant shall remain in custody unless released in the discretion of the judge of the city court, or of the judge of the Court of First Instance, upon sufficient bail, in accordance with the rules and regulations now or hereafter enforced, to await the judgment of the appellate court.

SEC. 48. Persons arrested to be promptly brought before a court.—Preliminary investigations in City Court and Court of First Instance.—Every person arrested shall, without unnecessary delay, be brought before the city fiscal, the city court, or the Court of First Instance for preliminary hearing, release on bail, and trial. In cases triable in the city court the defendant shall not be entitled as a matter of right to a preliminary investigation, except a summary one to enable the court to fix bail, in any case where the prosecution announces itself ready and is ready for trial within three days, not including Sundays, after the request for an investigation is presented.

SEC. 49. Assessors in the courts of the city.—The aid of assessors in the trial of any civil or criminal action in the city court, or the Court of First Instance, within the city, may be invoked in the manner provided in the Rules of Court. It shall be the duty of the City Council 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 in action in the city court and a like list of persons to sit as assessors in the trial of action in the Court of First Instance. The City Council may, at any time, strike name off the list so prepared by reason of the death, permanent disability, or unfitness of the person named; and in case names are so stricken off, other names shall be added in their place, to be selected as in this section provided. Parties desiring to avail themselves of the use of assessors in the city court or in the Court of First Instance shall proceed as provided for by law or the Rules of Court; and the method of summoning assessors, enforcing their attendance, excusing them from attendance, their compensation, oath, and effect of dissent from the opinion of the judge shall be as provided in those laws and rules.

ARTICLE VIII.—Department of Finance

SEC. 50. Powers and duties of the City Treasurer.—There shall be a City Treasurer with a salary of seven thousand eight hundred pesos per centum, who shall have charge of the City 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 rents 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 city court, from the clerk thereof, and the fees collected by the sheriff or his deputies; and 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 Commissioner of Internal Revenue, by himself or deputies, all taxes and charges imposed by the Philippine Government upon property or persons in the City of Cebu, depositing daily such collections in any depository bank of the Government. Unless otherwise specifically provided by law or regulations, he shall perform in and for the city, the duties imposed by law or regulation upon provincial treasurers generally, as well as the other duties imposed upon him by law. Any provisions of law to the contrary notwithstanding, he shall purchase all supplies, equipment and other property required by the city as may be authorized by ordinances or resolutions approved by the Mayor, and issue such supplies, equipment and other property upon authority of the Mayor. 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 any bank duly designated by the City Council as government depository.

On or before the first day of April of each year, the City Treasurer shall present to the Mayor a certified detailed statement by departments of all receipts and expenditures of the city pertaining to the preceding fiscal year, and to the current fiscal year to and including February twenty-eight, together with an estimate of the receipts and expenditures for the remainder of the current fiscal year; and he shall submit with this statement a detailed estimate of the revenues and receipts of the city from all sources for the ensuing fiscal year. Upon receipt of this statement and estimate and the estimates of department heads as are required by Section thirty-three of this Charter, the Mayor shall formulate and submit to the City Council before the thirty-first day of May next following, a detailed budget covering the estimated necessary expenditures for the ensuing fiscal year; and the City Council shall thereupon make detailed appropriations covering such estimated expenditures ; 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. Without further action by the City Council, disbursements of city funds may be made by the City Treasurer out of authorized appropriations, upon properly executed vouchers bearing the approval of the chiefs of the departments concerned, and on or before the twenty-fifth day of each month said City Treasurer shall furnish the Mayor and the City Council for their administrative information with a statement of the appropriations, expenditures and balances of all funds and accounts as of the last day of the month preceding.

The City Treasurer shall be a deputy for the Commissioner of Civil Service for the purpose of attesting appointments made by the City Mayor, in accordance with Civil Service Law and rules. The City Treasurer shall attest such appointments made by the City Mayor within fifteen days after receipt of the appointments and shall forward such appointments to the Commissioner of Civil Service for review within fifteen days after such attestation has been made by him. Appointees shall be entitled to collect the rate of compensation fixed in their appointments after the same have been attested to by the City Treasurer in his capacity as representative of the Commissioner of Civil Service in the city, any provision of law to the contrary notwithstanding. If within ninety

days after receipt of said appointments, the Commissioner of Civil Service shall have discovered that said appointments were not made in pursuance of Civil Service Law and rules, then he shall immediately return said appointments to the City Treasurer for correction or revision and upon receipt of said returned appointments, the City Treasurer shall forthwith withhold payment of the salary or salaries of the appointees concerned until such time as said appointments are corrected or revised in accordance with Civil Service Law and rules. For purposes of this section the City Treasurer shall be under the supervision of the Commissioner of Civil Service.

The City Treasurer shall have an assistant and such other personnel to assist him with his duties as may be provided for from time to time by appropriation ordinances.

ARTICLE IX.—Department of Assessment

SEC. 51. Powers and duties of the City Assessor.—There shall be a City Assessor with a salary of seven thousand two hundred pesos per annum, who 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 or collection of taxes, shall appraise and value at their fair market value all the real estate in the city, and assess for taxation all such real estate not expressly exempt, including machines, mechanical contrivances, instruments, tools and implements, appliances, apparatus and paraphernalia used for industrial, agricultural or manufacturing purposes when attached to land or buildings. He shall prepare and file with the City Treasurer before April first of each year a list of the real estate, machines, mechanical contrivances, instruments, tools and implements, appliances, apparatus, and paraphernalia so valued which are exempt from taxation, and a separate list of the taxable real estate, machines, apparatus, appliances, mechanical contrivances, instruments, tools, implements and paraphernalia: Provided, nevertheless, That if any taxpayer desires to pay his tax before April first the City Assessor must furnish the City Treasurer, upon request, with a certified list of the assessed value of the taxable properties of such taxpayer pertaining to the year for which the tax is offered to be paid. The City Assessor shall have an assistant and such other personnel to assist him with his duties as may be provided for from time to time by appropriation ordinances.

SEC. 52. Real estate exempt from taxation.—The following shall be exempt from taxation:

- (a) Lands or buildings owned by the Government of the Philippines, province or the City of Cebu, and burying grounds, churches and their adjacent parsonages, and conventos, and lands 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 investments, though the income therefrom be devoted to religious, charitable, scientific, or educational purposes; and
- (b) Lands or buildings which are the only real property of the owner, and the value of which does not exceed five hundred pesos.

SEC. 53. List of taxable real estate, how made.—Examination of witnesses and register of deeds records.—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 owners 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 authorized 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 values. 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 showing the ownership of real estate in the city.

SEC. 54. 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 within the city, to prepare and present to the City Assessor within a period of sixty days next succeeding the completion of 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 who fails to make and present such declaration of real estate newly acquired by him 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 binding on all persons interested, and for all purposes, as though the same had been assessed in the name of the actual owner.

SEC. 55. 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, the City Assessor, upon discovery of such failure to declare, shall nevertheless list the same for taxation and charge the tax against the true owner plus a compromise fee for late filing of return equivalent to twenty-five per centum of the annual tax exclusive of penalties provided in section fifty-six, 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. 56. 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, then penalties shall be added to such back taxes as though they had been assessed at the time when they should have been assessed. However, if the failure to assess was solely due to any fault or negligence of the City Assessor, penalty shall likewise be added, if said taxes are not paid before the operation of the next tax collection period next ensuing or if the property had originally become delinquent after assessment in the usual course.

SEC. 57. 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 therefore 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 by publication for ten days prior to December first in one newspaper of general circulation published in the city, 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 or 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 sometime in the month of November.

SEC. 58. City Assessor to authenticate list of real estate assessed.—The City Assessor shall authenticate each list of real estate valued and assessed by him as soon as the same is completed by signing the following

certificate at the foot thereof:

"I hereby Certify that 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 value, and that no real estate taxable by law in the City of Cebu has been omitted from the list, according to the best of my knowledge and belief.

SEC. 59. Time and manner of appealing to Board of Assessment Appeals.—In case the City Council, or 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 City Council, owner or agent may, within twenty days after the taxpayer receives notice of such decision, appeal to the Board of Assessment 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 Assessment Appeals with all written evidence in his possession relating to such assessment and evaluation.

SEC. 60. Constitution and compensation of Board of Assessment Appeals.—The Board of Assessment Appeals shall be composed of five members who shall be appointed by the Mayor, three of whom shall be the owners of real estate in the city and shall hold office at the pleasure of the Mayor.

The members of the Board of Assessment Appeals, except the chairman, shall receive a compensation of twenty pesos for each day on which they attend the sessions and serve as members of the Board.

The chairman of the Board of Assessment Appeals shall be designated in the appointment of the Mayor and shall receive forty pesos for each day on which he attends the sessions. The secretary of the Board shall be appointed by the Mayor and shall keep the records of the proceedings of the Board. The secretary shall receive such salary as the City Council may fix.

SEC. 61. Oath to be taken by members of the Board of Assessment Appeals.—Before organizing as such, the members of the Board of Assessment Appeals shall take the following oath before an officer authorized to administer an oath in the city:

"I do solemnly swear (or affirm) that I will well and truly hear and determine all matters and issues between taxpayer and the City Assessor submitted for my decision. So help me God. (In case of affirmation, the last four words are to be stricken out.) _____ (Signature)" "Subscribed and sworn to (or affirmed) before me this..... day of , 19.....
_____ (Signature of Officer Administering Oath)

The oath of each member shall be recorded by the secretary of the Board in the minutes of its proceedings.

SEC. 62. Proceedings before Board of Assessment Appeals.—The Board of Assessment Appeals shall meet on the second Monday of January of each year, shall hear all appeals duly transmitted to it, shall decide the same forthwith, and shall complete its work and adjourn on or before the thirty-first day of March of each year unless its sessions for any given year are extended to a later date by direction of the City Mayor. It shall have authority to cause to be amended the listing and valuation of the property in respect to which any appeal has been perfected by order signed by the Board or majority thereof, and transmit it to the City Assessor, who shall amend the tax list in conformity with said order. It shall also have power to revise and correct, with the approval of the City Mayor first had, any and all erroneous or unjust assessments and valuations for taxation, and make a correct and just assessment and state the true valuation, in each case where it decides that the assessments previously made are erroneous or unjust. The list when so corrected shall be as lawful and valid for all purposes as though the assessments had been made within the time herein prescribed. Such reassessment and revaluation shall be made

on due notice to the individual concerned and he shall be entitled to be heard by the Board of Assessment Appeals before any reassessment or revaluation is made. The decision of the Board of Assessment Appeals shall be final unless the City Mayor forthwith declares the decision reopened for review by him, in which case he may make such revision or revaluation as in his opinion the circumstances justify. Such decision, approved by the President, shall be final.

SEC. 63. Annual tax and penalties—Extension, remission of the payment of the tax.—An annual tax of not more than two per centum on the assessed value of all real estate in the city subject to taxation as hereinabove provided may be levied by the City Council. The tax for any year shall be due and payable on the first day of January of each year, and if any taxpayer shall fail to pay the taxes assessed against him on or before the thirtieth day of June of the year for which such taxes are due, he shall be delinquent in such payment and shall be subject, as a penalty for such delinquency, to an additional tax of twenty per centum of the amount of the original tax if both the original and the additional tax be paid during the first six months of such delinquency, and if not so paid, to an additional tax of twenty-five per centum of the amount of the original tax; the additional tax to be collected at the same time and in the same manner as the original tax.

At the option of the taxpayer, the tax due for any year may be paid in two equal installments, the first of such installments to consist of one-half of the tax and the second to consist of the remainder of the tax for the year. In such cases, the first installment must be paid on or before the thirtieth day of June of the year which the tax is due, and the second may be paid at any time prior to the first day of January of the following year, but if the first installment of the tax for any year is not paid on or before the thirtieth day of June of such year, then the whole of that year's tax shall be delinquent and the penalty due thereon as hereinbefore provided. If any taxpayer, having paid the first installment of his tax for any year, shall fail to pay the second installment thereof before the first day of January of the following year, the penalty collected shall be twenty per centum of the amount of such second installment during the first six months of said following year, and thereafter twenty-five per centum of such amount.

The penalties thus imposed shall be accounted for by the City Treasurer in the same manner as the tax. In the event that such tax and penalty shall remain unpaid for fifteen days after the tax becomes delinquent, the City Treasurer shall proceed to make collection thereof in the manner hereinafter prescribed.

The City Council may extend the time for the collection of the tax on real estate in the City of Cebu for a period part of the tax on real estate or the penalties thereon not to exceed three months. It may also remit all or during the ensuing year in case there are good and sufficient reasons for it. The resolution in any such case shall not take effect until it has been approved by the Mayor.

SEC. 64. Proceedings for seizure and sale of delinquent's personal property to satisfy tax, penalty and costs.—Fifteen days after the tax shall become delinquent, the City Treasurer shall prepare and sign a certified copy of the records of his office showing the persons delinquent in payment of their taxes and the amount of tax and penalty respectively due from them. He may thereupon proceed to seize the personal property of each delinquent not exempt under the provisions of the next succeeding section and sell at public auction, either at the main entrance of the city hall or at the place where such property is seized, as he shall determine, so much of the same as shall satisfy the tax, penalty, and costs of seizure and sale, to the highest bidder for cash, after due advertisement by notice posted for ten days at the main entrance of the city hall and in a newspaper of general circulation in the City of Cebu, stating the time, place, and cause of sale. The certified copy of the City Treasurer's record of delinquents shall be his warrant for his proceedings, and the purchaser at such sale shall acquire an indefeasible title to the property sold. Within two days after the sale, the City Treasurer shall make return of his proceedings and spread it upon his records. Any surplus resulting from the sale, over and above the

tax, penalty, and costs, shall be returned to the taxpayer on account of whose delinquency the sale has been made.

SEC. 65. Personal property exempt from seizure and sale for delinquency.—The following personal property shall be exempt from seizure and sale for delinquency in the payment of the real estate tax;

- (a) Tools and implements necessarily used by the delinquent in his trade or employment;
- (b) 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;
- (c) His necessary clothing, and that of all his family;
- (d) Household furniture and utensils necessary for housekeeping, and used for that purpose by the delinquent, such as he may select, of a value not exceeding two hundred pesos;
- (e) Provisions actually provided for individual or family use sufficient for three months;
- (f) The professional libraries of lawyers, judges, clergymen, doctors, school teachers, and music teachers, not exceeding five hundred pesos in value; and
- (g) One fishing boat and net, not exceeding the total value of one hundred pesos, the property of any fisherman, by the lawful use of which he earns a livelihood.

SEC. 66. Owner may redeem personal property before sale.—The owner of the personal property seized may redeem the same from the collecting officer at any time after seizure and before sale by tendering to him the amount of the tax, the penalty and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the collecting officer or his deputy.

SEC. 67. Taxes and penalties constitute a lien on real estate.—Taxes and penalties assessed against realty, machines, mechanical contrivances, instruments, tools, implements, appliances, apparatus and paraphernalia shall be superior to all other liens mortgages or encumbrances of any kind whatsoever and shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner, and can be satisfied only by the payment of the tax and penalty. A lien upon real estate, machines, Mechanical contrivances, instruments, tools, implements, appliances, apparatus and paraphernalia for taxes levied for each year shall attach on the first day of January of such year.

SEC. 68. Procedure for sale of real estate for taxes, etc.—In addition to the procedure prescribed in Section sixty-four of this Charter, the City Treasurer may, upon the warrant of the certified record required in said section, not less than twenty-days after delinquency, advertise the entire delinquent real estate for sale, to satisfy all public taxes upon said property as above, with penalties and costs of sale, for a period of thirty days.

The advertisement shall be by posting a notice at the main entrance of the city hall and in a public and conspicuous place in the district in which' the real estate lies, and by publication once a week, for three weeks, in one newspaper of general circulation published in the city. The advertisement 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 and block number, the location by district and street, and the street number, if the property has a street number, of the real estate to be sold. At any time before the day fixed for the sale the taxpayer may discontinue all proceedings by paying the taxes, penalties and costs to the City Treasurer. If he does not do so, the sale shall proceed and shall be held either at the main entrance of the city hall or in the premises to be sold, as the City Treasurer may determine. Within five days after the sale, the City Treasurer shall make return of the proceedings, and spread it on his records. The purchaser at, the sale shall receive a certificate from the City Treasurer from his records, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all public taxes, penalties and costs.

It shall not be essential to the validity of the sale of real estate for delinquent taxes hereunder that the City

Treasurer shall have attempted to make the amount due out of the personal property of the delinquent taxpayer, and the remedy provided in Section sixty-four of this Charter shall be deemed cumulative.

SEC. 69. Redemption of real estate sold for taxes.—Within one year from the date of sale, the delinquent taxpayer, or anyone for him, shall have the right of paying to the City Treasurer the amount of the public taxes, penalties and costs, together with interest on the purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the City Treasurer that he has thus redeemed the real estate, and the City Treasurer shall forthwith pay over to the purchaser the amount with which such real estate has thus been redeemed, and the same shall thereafter be free from the lien of such taxes and penalties.

SEC. 70. Deed to purchaser of real estate on failure to redeem.—In case the taxpayer shall not redeem the realty sold as above provided within one year from the date of sale, the City Treasurer shall, as grantor, execute a deed in form and effect sufficient to convey to the purchaser 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.

SEC. 71. Real estate forfeited to City if no bidder.—In case there is no bidder at the public sale of such realty who offers a sum sufficient to pay the taxes penalties and costs, the City Treasurer shall declare the real estate forfeited to the city, and shall make, within two days thereafter, a return of his proceedings and the forfeiture, which shall be spread upon the records of his office.

SEC. 72. Deed of city if forfeited real estate not redeemed.—Within one year from the date of such forfeiture thus declared, the taxpayer, or anyone for him, may redeem said realty as above provided in cases where the same is sold. But, if the realty is not thus redeemed within the year, the forfeiture shall become absolute and the City Treasurer shall execute a deed similar in form and having the same effect as the deed required to be made by him in case of a sale, conveying the real estate to the city. The deed shall be recorded as required by law for other real estate titles and shall then be forwarded through the Mayor for notation and returned to the City Treasurer who shall file the same and enter it in the records of city property.

SEC. 73. Repurchase by owner after absolute forfeiture.—After the title to the property shall have become absolutely vested in the Government of the City of Cebu in the manner above provided, and at any time before a sale or contract of sale has been made by the City Treasurer to a third party in the manner provided for by law, the original owner Or his legal representative shall have a further right to repurchase the entire amount of the property in question by paying therefor the full amount then due for taxes, penalties, and costs, together with an additional penalty of fifteen per centum upon the whole, and if the City Mayor has made a contract for the lease of the property the repurchase may be made subject to such contract.

SEC. 74. Tax to constitute indebtedness of taxpayer.—The assessment of a tax shall constitute a lawful indebtedness of the taxpayer to the city which may be enforced by a civil action in any court of competent jurisdiction, and this remedy shall be in addition to all the other remedies provided by law.

SEC. 75. Provisions relating to suits assailing validity of tax.—No court shall entertain any suit assailing the validity of a tax assessed under this article until the taxpayer shall have paid, under protest, the taxes assessed against him, nor shall any court declare any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment or collection of the taxes; or of a failure to perform their duties within the time herein specified for their performance, unless such irregularities, informalities, or failure shall have impaired the substantial rights of the taxpayer; nor shall any court declare any tax assessed under the provisions of this article invalid except upon condition that the taxpayer shall pay the just amount of his tax as

determined by court in the pending proceeding.

SEC. 76. Provisions relating to suits assailing validity of tax sale.—No court shall entertain any suit assailing the validity of a tax sale of real estate' under this article until the taxpayer shall have paid into the court the amount for which the real estate was sold, together with interest at the rate of fifteen per centum per annum upon the sum from the date of sale to the time of instituting suit. The money so paid into court shall belong to the purchaser at the tax sale if the deed is declared invalid, and shall be returned to the depositor should he fail in his action. Nor shall any court declare any such sale invalid by reason of any irregularities or informalities in the proceedings of the officer charged with the duty of making the sale or by reason of failure by him to perform his duties within the time herein specified for their performance, unless such irregularities, informalities, or failure shall have impaired the substantial rights of the taxpayer.

SEC. 77. Power to levy special assessments for certain purposes.—The City Council 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 specially benefited, of the cost or a part thereof not less than sixty per centum of laying out, opening, constructing, straightening, widening, extending, grading, paving, curbing, walling, deepening, or otherwise establishing, repairing, enlarging, or improving public avenues, roads, streets, alleys, sidewalks, parks, plazas, bridges, landing places, wharves, piers, docks, levees, reservoirs, waterworks, water mains, watercourses, esteros, canals, drains, and sewers, including the cost of acquiring the necessary land. Within the meaning of this article, all real estate comprised within the district benefited, except lands or buildings owned by the Republic of the Philippines, the Province and City of Cebu, 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. 78. Contents of a 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 improvements, 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 assessments shall be paid without any interest. The City Council 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 or sections of the same, according as said property will derive greater or less benefit from the contemplated improvement.

SEC. 79. Publication of the proposed special assessment ordinance, and public hearing on the same.—The proposed special assessment ordinance shall be published for the period of one week, in one daily newspaper published in the city, before its adoption by the City Council. The secretary of the City Council shall, upon request, furnish a copy of the ordinance free of charge to each owner affected or his agent, shall insofar 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 City Council 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 records of the project.

SEC. 80. Transmitted of the ordinance and papers in connection therewith to the 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 City Council, 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 of the last paper lacking. The Mayor may consider the protest of the persons claiming to be 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 same City Council such amendment or amendments, to the same as he may deem fit.

SEC. 81. Assessment of the special tax against the 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 the Persons interested of such rectifications.

SEC. 82. Appeal to the Board of Assessment Appeals.—Any owner considering himself aggrieved by any decision of the City Assessor may appeal from the same to the Board of Assessment Appeals within the same time and in the same manner as prescribed by law for cases of assessment and valuation of real estate for the ordinary tax.

SEC. 83. Payment of the special assessments.—All sums and amounts due from any owner as a result of any action taken by virtue of the authority conferred in this article 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 the last preceding article 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 liens 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.—Special Assessments for National Road

SEC. 84. Assessment by direction of the President.—When the President of the Philippines shall so direct it, the City Council of the City of Cebu, as an agency of the National Government shall provide, by means of an ordinance, for the levying and collection by special assessments of the real estate within the district or section of the City of Cebu especially benefited, of the cost or a part thereof to be determined by the President, of laying out, opening, constructing, straightening, widening, extending, grading, paving, curbing, walling, deepening, or otherwise establishing, repairing, enlarging, or improving national roads in the City of Cebu, including the cost of acquiring the necessary land and improvements therein. Within the meaning of this section, all real estate comprised within the district or section benefited, except lands or buildings owned by the Republic of the Philippines, or of the Province and City of Cebu, 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 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 85. Contents of 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 national road

project to cover the cost of which the special assessment is to be levied; the probable or actual cost thereof, the rate per centum as shall be determined by the President of the cost to be defrayed by special assessment; the district or section which shall be subject to the payment of the said special assessment, 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 City Council of the City of Cebu shall not be required to fix one uniform rate per centum for all the taxable real estate in the entire district or section, but may fix different rates for the real estate in different parts or sections of the same, according as said property will derive greater or less benefit from the improvement.

SEC. 86. Publication and hearing.—The proposed special assessment ordinance shall be published in one newspaper of general circulation in the City of Cebu for a period of not less than ten days and shall be posted at the usual places for posting public notices, in the Office of the Director of Public Works and in the Office of the City Engineer and also at conspicuous places in the district or section of the city where such national road project is constructed or contemplated to be constructed. The secretary of the City Council shall, upon request, furnish a copy of the proposed ordinance by ordinary mail or otherwise. Within three days after the last publication of the special assessment ordinance, the board or the committee 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 evidence shall be attached to the proper records.

SEC. 87. Transmittal to the Mayor.—The special assessment ordinance together with all the papers pertaining to the same shall be sent for approval to the Mayor, as in other cases, and the time for the approval or vetoing thereof shall run only from the date of the receipt of the last paper lacking. The Mayor may receive protests of persons claiming to be affected, provided such protests are 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 City Council such amendment or amendments, as he may deem fit.

SEC. 88. Assessment of tax.—Upon approval of the special assessment ordinance, the City Assessor shall forthwith proceed to determine the special tax payable by each realty during the period fixed in the ordinance, upon the basis of the estimate or actual 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 such property owned by him in the district benefited, but if upon the completion of the improvement, in cases where the assessment is made prior to the completion thereof, it should appear that the cost has been less or more, the City Engineer, through the Director of Public Works, shall forthwith certify this fact to the City Assessor who shall thereupon proceed to rectify the assessment, reducing or increasing, as the case may be, and shall notify the persons interested in such rectification.

SEC. 89. Payment.—All sums and amounts due from any owner or owners as a result of any action taken by virtue of the authority conferred in this Act 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 the last preceding article 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 liens 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 non-payment of said annual tax.

ARTICLE XI.—The Police Department

SEC. 90. Power and duties of the chief of police.—There shall be a Chief of Police with a salary of seven thousand eight hundred pesos per annum who shall have charge of the police department and everything pertaining thereto, including the organization, administration, discipline, and disposition of, and the transfer of, members from and to the city police and detective bureau; 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 investigate, arrest and prosecute violators of any law or ordinance; shall exercise exclusive police supervision over all land and water within the police jurisdiction of the city; shall at least once a year verify all firearms in the possession of persons holding licenses and make due report of such verification to the Chief of Constabulary of any violation of the terms of the license or the laws, rules or regulations relating to the possession of firearms or ammunitions, and shall indorse on each license that he has made such verification with the date thereof; shall be charged with the protection of the rights of persons 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 discharging of his duty; shall exercise supervision, administration and control over the city jail and city prisoners; shall be responsible for the safekeeping of all prisoners until they shall be released from custody, in accordance with law, or delivered to the warden of the proper prison; 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 powers in cases of violations of any penal law, except when the fiscal of the city shall so recommend and fix the bail to be required of the person arrested; shall have authority within the police jurisdiction of the city, to serve and execute criminal 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, including assignments and transfer of personnel, and all writs and processes of the city courts and all criminal processes of the Court of First Instance of Cebu, when placed in his hands for that purpose. He shall have such powers and perform such further duties as may be prescribed by law or ordinance. The Chief of Police shall have such assistants and additional personnel as may be provided for in appropriation ordinances.

SEC. 91. Peace officers—Their powers and duties.—The Mayor, the Chief of Police and his assistants, and all officers and members of the city police and detective force shall be peace officers. Such peace officers are authorized to serve and execute all processes of the city court and criminal processes of all other courts to whomsoever directed, within the jurisdictional limits of the city or within the police limits as hereinbefore defined; 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, a crime or breach of the peace; to arrest or cause to be arrested, without warrant, any offender when the offense is committed in the presence of a peace officer or within his view; in such pursuit or arrest, to enter any building, ship, boat, or vessel, to 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 ordinances. 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 call the Philippine Constabulary and 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.

ARTICLE XII.—The Fire Department

SEC. 92. Powers and duties of the Chief of Fire Department.—There shall be a Chief of Fire Department

with a salary of six thousand pesos per annum who shall have the management and control of all matters relating to the administration of said department, and the organization 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 explosives ; and shall see that all ordinances relating to those subjects or any of them, are enforced. The Chief of the Fire Department shall have an assistant and such other personnel to assist him in his duties as may be provided for from time to time by appropriation ordinances.

ARTICLE XIII.—Department of Public Services

SEC. 93. City Public Service Officer.—There shall be a City Public Service Officer with a salary of six thousand pesos per annum who shall have charge of the Department of Public Services. The city public service officer shall have general supervision and control over the sanitary building and plumbing inspection service; care, custody and cleaning of all public buildings, including markets, crematories, slaughterhouses and building rented for city purposes, public toilets, collection and disposal of garbage, refuse, contents of toilets and cesspools, and all other offensive and dangerous substances within the city. He shall have authority to charge, at rates to be fixed by the City Council with the approval of the Mayor, fees for public services and supplies furnished by his department to private parties. He shall have authority to declare that any lot or ground within the City of Cebu belonging to any person or corporation or to the National Government, or any branch or political subdivision thereof, is so low,, excavated, or walled, diked or dammed as to admit or cause the formation on the surface thereof of stagnant or foul water, or that it is a nuisance or a menace to public health, unless filled in or its sanitary condition otherwise improved, and all communicate the same to the Mayor. He shall execute and enforce all laws, ordinances, and regulations relating to public services, and shall recommend to the City Council the passage of ordinances as he may deem; necessary for the better and more adequate extension of public services. He shall cause to be prosecuted all violations of Laws, ordinances or regulations relating to public services. The city public service officer shall have an assistant and such other personnel to assist him in his duties as may be provided for from time to time by appropriation ordinances.

ARTICLE XIV.—Relation to Bureau and Offices

SEC. 94. The General Auditing Office.—The Auditor General shall appoint an auditor for the city who shall have the rank of a chief of a city department and shall receive a salary of seven thousand eight hundred pesos per annum, one-half of which shall be payable from the funds of the city and one-half payable from the National Government funds. The City Auditor shall receive and audit all accounts of the city in accordance with the provisions of law relating to government accounts and accounting. The City Council may provide such assistants and personnel in the office of the City Auditor through appropriation ordinances.

SEC. 95. The Bureau of Public Schools.—The Director of Public Schools shall exercise the same jurisdiction and powers in the city as elsewhere in the Philippines, and the City Superintendent of Schools shall have all the powers and duties in respect to the schools of the city as are vested in division superintendents in

respect to the schools of their division.

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

The clerical force and assistants and laborers in the office of the City Superintendent of Schools shall be paid by the city, as well as the office expenses for supplies and materials incident to carrying on said office. The City Council may provide for additional compensation for the City Superintendent of Schools, so that the latter may have a total salary equal to that of a city department head of the same importance.

The City Superintendent of Schools shall make a quarterly report of the condition of the schools and school buildings of the City of Cebu to the Mayor, and such recommendation as seem to him wise in respect to the number of teachers, their salaries, new buildings to be erected, and all other similar matters, together with the amount of city revenues which should be expended in paying teachers, and improving the school buildings of the city.

ARTICLE XV.—Special Provisions

SEC. 96. Restrictive Provisions.—No commercial sign, 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 of the city 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 creation or display thereof.

SEC. 97. Allotments of internal revenue and other taxes.—Of the internal revenue accruing to the National Treasury under Chapter II, Title XII of Commonwealth Act Numbered Four hundred sixty-six, and other taxes collected by the National Government and allotted to the various provinces, as well as the national aid for schools, the city shall receive a share equal to what it would receive if it were a regularly organized province.

SEC. 98. City acquisition and operation of utilities.—The city may own and operate any gas, water, heat, power, light, telephone or other public utility for supplying its own needs for utility service or for supplying utility service to private consumers, or both. It may construct all facilities reasonably needed for that purpose and may acquire by purchase, condemnation or otherwise, any existing utility properties so needed; but no proceedings to acquire any such public utility shall be consummated unless the city has the money in the treasury to pay for the acquisition or has made provision for paying for, the property proposed to be acquired.

Subject to the provisions of any applicable Jaw or Public Service Commission regulations, the City Council may fix rates, fares, and prices for city-owned or operated utilities, but such rates, fares and prices shall be just and reasonable. In like manner, the council may prescribe the time and manner in which payments for all such services shall be made, and may make such other regulations as may be necessary, and prescribe penalties for violation of such regulations.

The City Council may, in lieu of providing for the local production of gas, electricity, water, and other utilities, purchase the same in bulk and resell them to local consumers at such rates as it may fix in accordance with law.

The City Council may, if the public interest will be served thereby, contract with any responsible person, partnership, or corporation, for the operation of any utility owned by the city, upon the basis of the highest and

best bid therefor, and upon such terms and conditions as the council may provide; but the terms and conditions, other than the amount of the annual rental, shall be clearly set forth in an ordinance authorizing the taking of bids on the proposed lease, which ordinance shall not be adopted by the council until thirty days after its construction and shall not in the meantime be amended or modified.

SEC. 99. Engineering fund.—The engineering fund of the city shall be considered as city funds as well as all sums of money accruing to the city by virtue of any Public Works Act approved by Congress.

SEC. 100. Transitory provisions.—Officers and employees, whether occupying positions in the classified or unclassified service, shall continue in the service unless removed for cause as provided by law.

SEC. 101. Ordinances, etc. of the city to remain in force.— All ordinances, resolutions, orders or other regulations of the city on the date of the approval of this Act shall continue in full force and effect until repealed, modified or superseded by the City Council by ordinances.

SEC. 102. Conduct of elections in Cebu.—To carry out the purposes of the Election Law in the election of public officers in the City of Cebu, the duties which are by said law made incumbent upon provincial board and municipal councils, shall be performed by the City Council, and the duties imposed by said law upon provincial treasurers and municipal sewetaries shall be performed by the City Treasurer and the secretary to the Mayor.

SEC. 103. Congressional district; provincial capital.—Until otherwise provided by law, the City of Cebu, shall continue as part of the second congressional district, and as the capital of the province.

SEC. 104. Repealing clause.—Commonwealth Act Numbered Fifty-eight, as amended, and all laws or parts of laws, executive orders and proclamations or parts thereof inconsistent with any of the provisions of this Act are hereby repealed or modified accordingly.

SEC. 105. Construction of this Act.—If any part or section of this Act shall be declared unconstitutional, such declaration shall not invalidate the other provisions thereof.

SEC. 106. This Act shall take effect upon its approval.

Approved, June 10, 1964.

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