

AN ACT TO AMEND THE PROVINCIAL GOVERNMENT ACT, NUMBERED EIGHTY-THREE.

Act No. 133, May 22, 1901

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

SECTION 1. The Provincial Government Act, Numbered Eighty-three, is hereby amended as follows:

- By striking out, in the sentence describing the condition of the provincial treasurer's bond in section five, the following words: "And, in case of his death or removal, until the statement of his accounts by the Insular Treasurer;" and by adding to the last sentence in the section the following clause: "Until the necessity for action upon the bond arises, when it shall be transmitted at once to the Auditor of the Archipelago."

- By striking out of section seven all that follows the words "provincial jail" in the fourteenth line from the end of the section and inserting in lieu thereof the following: "The provincial board, may, by resolution approved by the Insular Treasurer, authorize the governor to appoint such assistants, clerks and other employees as the public interests require at salaries to be fixed in the resolution. After March first, nineteen hundred and two, such appointments shall be made subject to the Civil Service Act."

- By adding to section eight the following: "The provincial, board may, by resolution approved by the Insular Treasurer, authorize the provincial secretary in provinces where the public business requires it, to appoint a deputy or clerk at an annual salary to be fixed in the resolution. After March first, nineteen hundred and two, such appointments shall be subject to the provisions of the Civil Service Act."

- By striking out section nine and substituting therefor the following:

"SEC. 9. The provincial treasurer shall be the chief financial officer of the province, and his duties shall be as follows:

"(a) He shall, in person, or by his authorized deputy, supervise the appraisal and assessment of real property in all the municipalities of the province in the manner provided in the Municipal Code. It shall be his duty to procure a certified copy of the tax assessment list from each municipality in the province and file the same in his office, and to make an alphabetical index thereof, which list and alphabetical index shall be a public record. The provincial treasurer shall forward to the Insular Auditor a true copy of the tax lists of the province.

"(b) Except where otherwise specially provided, he shall, by himself or deputy, collect all taxes imposed upon property or persons in the province, either by the municipalities of the province or the provincial government.

"(c) He shall have power to appoint as many deputies or clerks in his office as he may deem necessary, after he has obtained the approval of the provincial board and the Insular Treasurer. Such deputies and clerks shall, after March first, nineteen hundred and two, be selected under the provisions of the Civil Service Act. He shall have authority to require a bond from each of his deputies in a penal sum not less than the largest amount of public funds of every kind such deputy is likely to have in his custody at any one time.

"(d) Until July first, nineteen hundred and one, he shall act as collector of internal revenue for the province, and as such, shall report to the Collector of Internal Revenue for the Islands, and shall make such collections and deposits as are now required by law of collectors of internal revenue.

"(e) He shall be the custodian of the funds of the province and shall pay no money out of the provincial treasury except upon warrants drawn in accordance with law, which, duly indorsed by the payee named therein, shall be his vouchers for their payment.

"(f) He shall render an account before the fifth of each month to the provincial board of the transactions of his office for the preceding month, and shall include, among other things, the amount of cash on hand at the beginning of the month, and the receipts during the month from every source, the payments during the month and on what accounts, and the balance of cash on hand at the close of the last day of the month. The provincial board shall examine such accounts, and, if it approves the same, shall so certify on the face of the accounts.

"(g) He shall forward a copy of his monthly accounts, so approved, to the Insular Treasurer and another to the Insular Auditor. The reports or accounts-current submitted to the Auditor shall be accompanied by all of their supporting vouchers to enable the Auditor to settle and adjust the same and certify the balance thereon. Such accounts-current, vouchers and paid warrants shall be as prescribed by the rules prepared under section sixteen of the Provincial Government Act, as hereinafter amended. The provincial treasurer shall retain a copy of his accounts-current and of their supporting vouchers.

"(h) He shall also perform the duties of registrar of property pending the appointment of such registrar for the province under a new system of land registration. It shall be his duty to take possession of all the books and papers relating to the office of registrar of property, and to make an orderly arrangement thereof, and to make diligent search for such books and papers belonging to the office as are not found therein."

All those portions of General Orders of the Military Governor, or and of acts enacted by the Commission, whereby the attorneys-general of the Provinces of Pangasinan, Iloilo, Pampanga, Bataan, Cebu, and Bohol were authorized to perform the duties of registrars of property, pending the appointment of such registrars for said provinces, are hereby repealed. The same portions of Orders of the Military Governor whereby the attorneys-general for the Provinces of Cagayan, Isabela, Cavite, Nueva Ecija, Ilocos Norte, and La Union were authorized to perform the duties of registrars of property, pending the appointment of registrars for such provinces, are likewise hereby repealed; but the repeal as to the last named provinces is not to take effect until civil governments shall have been organized in those provinces under the Provincial Government Act.

- By striking out of section ten the following sentence: "The supervisor shall have power, subject to the provisions of the Civil Service Act, to appoint such permanent assistants, clerks, and employees in his office as may be approved by the provincial board," and inserting in lieu thereof the following: "The provincial board may authorize the supervisor, by resolution duly approved by the Insular Treasurer, to appoint such permanent assistants, clerks, and employees in his office as the public service requires. After March first, nineteen hundred and two, such appointments shall be made subject to the provisions of the Civil Service Act;" and by adding to section ten the following: "Copies of all contracts made by the supervisor, with the approval of the provincial board, shall be forwarded by the supervisor to the Insular Auditor."

- By amending the last sentence in paragraph (g) of section thirteen so that it shall read as follows: "Should the provincial treasurer deem any warrant drawn to be for an unlawful or unauthorized purpose, he may suspend payment of the same, and refer the question arising to the Insular Auditor, whose decision shall be mandatory upon him and conclusive upon the provincial board."

By striking out of section thirteen, paragraph (k) and inserting in lieu thereof the following: "(k) To adopt by resolution, regulations for the suppression of any agricultural pest like locusts or cattle disease, to post the same in five conspicuous places in each pueblo, to provide for enforcement of the same by fixing penalty for their violation not exceeding one hundred dollars fine or thirty days' imprisonment, to confer jurisdiction to try violators of such regulations upon justices of the peace of the province and to appropriate from the provincial treasury the necessary expenses in organizing the temporary force; of employees needed to enforce regulations and in paying costs of prosecutions before justices of the peace."

- By amending section sixteen so that it shall read as follows:

"SEC. 16. The Insular Treasurer shall prescribe the method of keeping the ledgers and records of the provincial treasurers, and shall prepare such rules and regulations relative to the administration of affairs of their offices as may be necessary. The Insular Auditor shall prescribe the form and manner in which provincial treasurers shall render accounts submitted to him for settlement, as provided by rule twelve of Act Numbered Ninety, and issue instructions relative to the rendition of such accounts, as provided in rules twelve and forty-four of said Act. The necessary books and forms shall be prepared under the direction of the Insular Treasurer, and shall be furnished by him to the provincial treasurers at cost. The books, accounts, papers, and cash of provincial treasurers shall lie at all times open to the inspection of the Insular Auditor or of the Insular Treasurer, or the duly authorized agent of either. The monthly accounts-current of each provincial treasurer shall be audited by the Insular Auditor. For assistance in such audit, the Insular Treasurer shall forward to the Insular Auditor copies of all resolutions of provincial boards approved by the Insular Treasurer authorizing the appointment of assistants, deputies and other employees, and fixing their salaries. At least once in every quarter, the office of each provincial treasurer shall be examined by a traveling examiner of the Insular Auditor. In case such an examination discloses a defalcation of the provincial treasurer, it shall be the duty of the examining officer to seize the office and its contents and notify the Insular Treasurer forthwith, who shall thereupon, by himself or deputy, at once take possession of the office, the books, papers, vouchers, and cash of such provincial treasurer and temporarily continue such public business as is necessary until the amount due from the provincial treasurer shall be exactly determined by the Insular Auditor or his deputies, and a correct account stated, when, upon proper certificate from the Auditor, he shall transfer the office and its contents to the provincial treasurer lawfully entitled. The same procedure shall be pursued in the case of the death of the provincial treasurer. Upon the seizure, the sureties of the defaulting or deceased officer shall be at once notified thereof by the Insular Auditor. The Auditor shall forward to the proper provincial fiscal a statement of the account of the defaulting or deceased officer, and request suit to be brought for any balance which may be due upon the official bond of the defaulting or deceased officer, and in such suit the account stated by the Insular Auditor shall be prima facie evidence of the amount due on the bond. In case of a defaulting provincial treasurer criminal proceedings shall be instituted against the offender. In case of a deceased provincial treasurer, if no balance is shown to be due from him, the Auditor shall settle the account and furnish his legal representatives with a certified copy of the settlement."

By striking out section eighteen, and substituting therefor the following:

"SEC. 18. In all provinces organized under this Act, the urbana tax, the industrial tax, the stamp taxes and the sums collected under the regulations for the cutting of timber upon public lands, and all other taxes known as inland-revenue taxes, shall cease to be levied and collected as revenue for the Central Government of the Archipelago from and after the thirtieth of June, nineteen hundred and one, and shall thereafter be collected as provincial and municipal taxes by the provincial treasurers. One half of the taxes so collected shall be paid into the provincial treasury and the other one-half shall be paid into the treasuries of the respective municipalities in which they shall be collected. Collections derived from timber cut and forest products on Government land under the Forestry Regulations shall be regarded for the purpose of this section as collected in the province where the timber is cut or the forest products obtained, although actually collected at Manila or some other place. When the collections are thus made out of the province, they shall be deposited in the Insular Treasury,

and it shall be the duty of the Chief of the Bureau of Forestry immediately to notify the provincial treasurer of the province where the timber was cut or forest products were obtained, in order to enable him, through the Military Governor, to apply to the Commission for an appropriation of the sum so collected and paid into the Insular Treasury. The stamps required by law for the collection of taxes shall be furnished to provincial treasurers by the Insular Treasurer, who shall obtain the same from the Collector of Internal Revenue for the Islands in sufficient quantities for the purposes of this section, giving a proper receipt therefor. The provincial treasurer receiving the stamps shall receipt for the same to the Insular Treasurer. The Insular Treasurer shall render a monthly account-current to the Insular Auditor of the stamps furnished by him to provincial treasurers, supporting the same by proper vouchers. Provincial treasurers for each month shall render a report of stamps sold and stamps on hand to the Insular Treasurer and to the Insular Auditor."

By striking out of section twenty-one all but the first two sentences, so that the section shall read as follows:

"SEC. 21. Vacancies in provincial offices created by removal, resignation or death shall be filled by appointment by the Commission within thirty days after the vacancy occurs. After the office of provincial governor shall become elective, such appointment to a vacancy in that office shall be only for the remainder of the term of the person whose death or removal causes the vacancy."

SEC. 2. The Provincial Government Act shall be supplemented by adding thereto the following numbered sections:

"SEC. 24. In case of a vacancy in the office of provincial supervisor, or when, for any reason, such officer can not perform his duties, the provincial treasurer shall be vested with the power to purchase stationery and office supplies and in making such purchases and in delivering the same to the provincial officers; he shall keep a property account and take the receipts required of the provincial supervisor by section ten of the Provincial Government Act.

"SEC. 25. The provincial building shall first be used for the purpose of affording sufficient office room to all the provincial officers. If, after supplying this necessary office room, the building affords sufficient accommodation for the residence of the governor of the province, he may occupy the building for this purpose. The assignment of rooms for offices and the residence of the governor in the provincial building shall be made by the provincial board. The provincial governor shall be authorized to carry, as a badge of his office, a white walking stick of white Indian cane, with gold head and gold cord.

"SEC. 26. There shall be collected in each province, by the provincial treasurer, an annual tax of one peso or one dollar, Mexican, to be called the cedula or registration tax, from every male person of eighteen years of age and not more than fifty-five years of age residing in such province, whether a native of the Philippine Islands, a citizen of the United States, or a foreigner, except a soldier, sailor or officer of the United States Army or Navy, a member of a non-Christian tribe, or a foreign consular officer exempted by treaty or international law.

"SEC. 27. A cedula or certificate shall be issued to each person paying the tax, which shall contain an acknowledgment by the provincial treasurer of the receipt of the peso, the name of the person paying, his age, residence, place of nativity, his status, whether married or single, and his business or occupation. Upon the delivery to him of the cedula or certificate he shall sign the same with his usual signature in the presence of the collecting officer, who shall witness the signature. In case the taxpayer is unable to sign his name, then he shall identify himself by his usual mark similarly witnessed.

"SEC. 28. The cedula or certificate of registration herein provided for may be used for purposes of identification, admitted in evidence, and must be presented by any one liable to pay such tax whenever (1) he appears in any court of the Archipelago, either as a suitor or as a witness in his own behalf in any civil proceeding, (2) he transacts any business with any public office or officer, (3) he pays any taxes or receives money from any public funds, (4) he acknowledges any document before a notary public, (5) he assumes any

public office, whether by appointment by election, and (6) he receives any license, certificate or permit from any public authority, is No contract, deed or other document acknowledged before a notary public shall be valid or be recognized by any court unless the notary shall have certified thereon that the thereto parties have presented their certificates of registration, or are exempt from the tax, and shall have entered in such certification the number, place of issue and date of each certificate of registration: Provided, That in all cases when the notary public, has not certified as above provided on any deed, contract or other document acknowledged before him, any party having an interest therein may at any time appear before the treasurer of the proper province, who shall, upon the payment of one peso for a cedula tax and of a penalty of twenty pesos, certify on such deed, contract, or other document that said tax and penalty have been paid, with the date of such payment, and the same shall thereupon be deemed to be valid to all intents and purposes and receivable in evidence. A person liable to pay the cedula tax who has not paid it shall not be allowed to register as an elector or voter.

"SEC. 29. The provincial treasurer shall keep, in his office, open to the inspection of any person, a register of all certificates of registration issued in his province.

"SEC. 30. Any person failing to pay the cedula tax at the time fixed by the provincial treasurer, in accordance with law, shall be liable to the payment of a penalty of one hundred per cent in addition thereto. The provincial treasurer shall enforce the collection of the cedula tax and penalty, after the same shall remain delinquent for fifteen days, by a seizure of any personal property of the taxpayer and a sale of the same, in accordance with the provisions for the sale of personal property in the collection of taxes under the Municipal Code, and no exemptions shall be allowed in favor of a person liable to pay such tax.

"SEC. 31. By consent of the municipal council of the town where a person is resident, and the provincial treasurer or its deputy, a person otherwise liable to the payment of the cedula tax may be exempted on a proper showing that, through personal infirmity or otherwise, he is unable to earn a living, and is a pauper.

"SEC. 32. The cedula tax for the year nineteen hundred and one shall be due and payable in each province on or before a date fixed by the provincial treasurer within five months prior to November first, nineteen hundred and one, by notices posted in four conspicuous places in each municipality of the province and at the door of the provincial building. In succeeding years, the cedula shall be due and payable as other taxes, within three months prior to May thirty-first, as required by section twenty-four of the Municipal Code.

"SEC. 33. One-half of the cedula or registration tax and penalties collected shall be paid into the provincial treasury of the province where collected, and one-half of the amount of such tax collected in each town shall be paid into the municipal treasury of the town.

"SEC. 34. For the year nineteen hundred and two and succeeding years, no person who shall pay to the province and municipality together, as taxes on real estate, or as an industrial tax, an amount in excess of one peso, shall be required to pay the cedula tax. The receipt given for the land tax or the industrial tax shall contain the particulars required above for the cedula or registration tax, and shall be used for the same purpose of identification and to avoid disqualification, to testify, to execute an instrument, to vote or to hold office.

"SEC. 35. The form of the cedula or certificate shall be prescribed by the Insular Treasurer, and blank books containing the same, with proper stubs or duplicate receipts, shall be purchased by provincial treasurers from the Insular Treasurer at cost.

"SEC. 36. Up to and including the thirtieth day of June, nineteen hundred and one, all internal-revenue collections by the provincial treasurers as collectors of internal revenue, under the General Provincial Act, shall be forwarded to the Insular Treasury, as required by Act Numbered Ninety. Thereafter such taxes cease to be a part of the revenue of the Central Government of the Islands and become provincial and municipal taxes, and Act Numbered Ninety shall not apply thereto.

"SEC. 37. One-half of the internal-revenue collections in any" province organized under the General Provincial Act from January first, nineteen hundred and one, until June thirtieth, nineteen hundred and one, shall be due from the Central Government to the treasury of the province where collected, and one-half of the internal-revenue collections in a municipality shall be due from the Central Government to the treasury of the municipality where collected, and the provincial treasurer shall forward his estimate for the amounts due to the province and to the municipalities, through the Military Governor, to the Commission for proper appropriation. The collections under this section shall be held to include collections under the Forestry Regulations for timber cut and forest products obtained in the province and municipality, though the collections are made out of the province.

"SEC. 38. Hereafter no voucher or receipt covering a payment of money by any disbursing or other officer of the constituted Government of the Philippine Archipelago, on account of an obligation of said Government, shall be questioned or declared invalid by reason of the failure of the creditor to attach thereto the internal-revenue stamp or stamps heretofore required by law; and hereafter no internal-revenue stamp or stamps shall be required on any receipt or voucher covering the payment of money in discharge of an obligation of the Government of the Philippine Archipelago."

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

Enacted, May 22, 1901.

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