

AN ACT CREATING THE CITY OF CADIZ

REPUBLIC ACT NO. 4894, June 17, 1967

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

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

ARTICLE I. The City as a Public Corporation

SEC. 2. Territory of the City of Café.—The City of Cadiz, which is hereby created, shall comprise the present territorial jurisdiction of the Municipality of Cadiz in the Province of Negros Occidental.

SEC. 3. Corporate character.—The City of Cadiz constitutes a political body corporate and as such is endowed with the attribute of perpetual succession and possessed of the powers which pertain to a municipal corporation, to be exercised in conformity with the provisions of this Charter.

SEC. 4. Seal and general powers of the City.—The City shall have a seal, which shall be used in all documents of official character, and alter the same at pleasure. It may acquire, receive hold, barter, donate, lease, convey, and dispose of real and personal property for the general interests, of the city, condemn private property for public use, contract and be contracted with, sue and be sued, prosecute and defend to final judgment and execution and exercise all the powers hereinafter conferred.

SEC. 5. Liability for damages.—The City shall not be liable or held for damages or injuries to persons or property arising from the failure of the Mayor, the Municipal Board, or any other city officer, to enforce the provisions of this Charter, or any other law or ordinance, or from negligence of said Mayor, Municipal Board, or other officers while enforcing or attempting to enforce said provisions.

SEC. 6. Jurisdiction of the City.—The jurisdiction of the City of Cadiz for police purposes shall be co-extensive with its territorial jurisdiction, and for the purpose of protecting and insuring the purity of the water supply of the city, such police jurisdiction shall also extend over all territory within one hundred meters of any reservoir, conduit, canal, aqueduct or pumping station used in connection with the city water service.

SEC. 7. Relations between the City of Cadiz and the Provincial Government of Negros Occidental.—For election purposes, the City of Cadiz unless otherwise provided shall continue as part of the First Congressional District of the Province of Negros Occidental. The voters of the City of Cadiz shall take part in the election of provincial officers of Negros Occidental, but the latter shall have no jurisdiction over the City of Cadiz and the officers of the same.

ARTICLE II.—The Mayor

SEC. 8. The Mayor.—The Mayor shall be elected by the qualified electors of the city. He shall be at least thirty years of age, a resident of the city at least five years prior to his election, and a qualified voter therein: Provided, That the first election for mayor shall be held at the general elections for provincial and municipal officials next following the approval of this Act. He shall hold office for four years, unless sooner removed for just cause and with due process of law, and shall receive a salary of not

exceeding fifteen thousand pesos per annum. The Municipal Board may, in its discretion, provide quarters for the mayor or commute the same in addition to his salary.

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.

The Mayor may receive, in addition to his salary, an allowance to be fixed by the Municipal Board, which he may disburse for any lawful purpose incident to his duties as Mayor.

SEC. 9. The Vice-Mayor.—There shall be a Vice-Mayor, who shall perform the duties of Mayor in the event of the sickness, absence or other temporary incapacity of the Mayor, or in the event of definite vacancy in the position of Mayor, until said office is filled in accordance with law. The Vice-Mayor shall also preside over the meeting of the Municipal Board, but he shall have no right to vote except in case of tie. If, for any reason, the Vice-Mayor is temporarily incapacitated for the performance of the duties of the mayor, or said office of the Vice-Mayor is vacant, the duties of the mayor shall be performed by a councilor who obtained the highest number of votes in the last election. If, in any event, the Vice-Mayor is discharging the duties of the Mayor, the councilor obtaining the highest number of votes in the last election shall be the presiding officer of the Municipal Board.

The Vice-Mayor shall perform such other duties as maybe assigned to him by the mayor or prescribed by law or ordinance. He shall so elected in the same manner as the mayor and shall at the time of his election possess the same qualifications as the mayor. For services as acting

Mayor the Vice-Mayor shall receive a compensation equivalent to the salary of the mayor during such period.

SEC. 10. General powers and duties of the Mayor.—As chief executive of the city government, the mayor shall have immediate control over the executive and administrative functions of the different departments, and shall be held accountable for the proper administration of all affairs of the city.

He shall have the following powers and duties:

- (a) To comply with and enforce and give necessary orders for the faithful and proper enforcement and execution of the laws and city ordinances and resolutions in effect within the jurisdiction of the city.
- (b) To have direct control and supervision over all the lands, buildings, records, moneys, credits, and other property and right of the city, and subject to the provisions of this Charter, have control of all its property.
- (c) To see that all taxes and other revenues of the city are collected, and the city funds applied in accordance with appropriations to the payment of municipal expenses.
- (d) To cause to be instituted judicial proceedings to recover property and funds of the city wherever found, to cause to be defended all suits against the city, and otherwise to protect the interests of the city.
- (e) To see that the officers and employees of the city properly discharge their respective duties.
- (f) To examine and inspect the books, records, and papers of all executive or administrative officers, agents, and employees of the city whenever occasion arises, and at least once a year. For this purpose he shall be provided by the Municipal Board with such clerical or other assistance as may be necessary.
- (g) To give such information and recommend such measures to the Board as he shall deem advantageous to the city.
- (h) To represent the city in all its business matters, and sign on its behalf all its bonds, contracts, and obligations made in accordance with law or ordinances.
- (i) To submit to the Municipal Board before the thirty-first day of October of each year a budget of receipts

and expenditures of the city.

(j) To receive, hear, and decide as he may deem proper the petitions, complaints, and claims concerning all classes of municipal matters of an administrative or executive character.

(k) To grant or refuse municipal licenses or permits of all classes and to revoke same, or for violation of the provisions of laws and ordinances, or for violation of the conditions upon which they were granted, or if acts prohibited by law or municipal 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 reason of general interest.

(l) To determine according to law or ordinance the time, manner, and place of payment of the salaries and wages of the officers and employees of the city.

(m) To make all appointments, except as otherwise provided in this Charter.

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

(o) To render an annual report to the Office of the President.

(p) To exercise the power of veto, but any vetoed ordinance or resolution may be repassed by two-thirds vote of all the members of the Board.

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

(r) Subject to the provisions of the Civil Service Law, to appoint all officers and employees of the City of Cadiz.

SEC. 11. Secretary to the Mayor.—The Mayor shall appoint one secretary who shall hold office at the pleasure of the mayor and who shall receive a compensation of not exceeding six thousand six hundred pesos per centum and one assistant secretary with an annual compensation of not exceeding four thousand eight hundred pesos who shall perform the duties of the secretary when absent and such other duties assigned to him by the secretary.

The Secretary shall have charge and custody of all records and documents of the city and of any office or department thereof for which provision is not otherwise made; shall keep the corporate seal and affix the same with his signature to all ordinances and resolutions 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; shall attest all executive orders, proclamations, ordinances and resolutions signed by the mayor and shall perform such other duties as the mayor may require of him; shall, on demand, furnish certified copies of all city records and documents in his charge which are not of a confidential character, and collect and receive such fees as may be prescribed by resolution of the Board. He shall also perform such duties as are required of the heads of departments of the city government, by Section twenty, and for the purposes of said section, the secretary will be considered the head of a department. The position of the secretary shall be regarded as within the unclassified civil service. The appointee shall be entitled to all the benefits and privileges of classified employees.

ARTICLE III.—The Municipal Board

SEC. 12. Organization.—The Municipal Board shall be the legislative body of the city, and shall consist of the vice-mayor, as the presiding officer, and eight councilors elected by popular vote. The vice-mayor shall have no right to vote except in case of a tie. The presiding officer shall sign all ordinances, and all resolutions and motions directing the payment of money or creating liability, enacted or adopted by the Board. In case of sickness of any

member of the Board, or if, for any reason it becomes necessary to maintain a quorum, the President of the Philippines may make a temporary appointment until the re-turn 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 Board. The members of the Board shall receive a salary of not exceeding six thousand six hundred pesos per centum and the Vice-Mayor shall receive a salary of not exceeding seven thousand eight hundred pesos per centum

SEC. 13. Election, suspension and removal of members.— The members of the Municipal Board shall be elected at large and each of them at the time of election shall be a resident of the city for at least one year; must be a qualified elector and not less than twenty-three years of age. Such members may be suspended or removed from office under the same circumstances, in the same manner, and with the same effect, as elective provincial officers.

Elections for members of the Board shall be held on the date of the regular election for provincial and municipal offices, and elected members shall assume office on the first day of January next following their election, upon qualifying, and shall hold office until their successors are elected and qualified.

If any member of the Municipal Board should be a candidate for office in any election, he shall be incompetent to act with the Board in the discharge of the duties herein conferred upon it as to election matters, and in such case the other members of the board shall discharge said duties without his assistance, or the municipal board may choose some disinterested elector of the city to act on the Board in such matters in his stead.

SEC. 14. Secretary of the Board.—The Board shall have a secretary, who shall be appointed by the mayor to serve during the term of the appointing power. A vacancy in the office of the secretary shall be filled temporarily or for the unexpired term in like manner. The secretary shall be in charge of the record of the proceedings of the Board, and file all documents relating thereto; shall record, in a book kept for that purpose, all ordinances, and all resolutions and motions directing the payment of money or creating liability, enacted or adopted by the Board, with the dates of passage of the same, and of the publication of ordinances; shall keep a seal, circular in form, with the inscription "Municipal Board—City of Cadiz", in the center of which shall be placed the arms of the city, and affix the same, with his signature to all ordinances and other official acts of the Board, and shall present the same for signature to the presiding officer of the Board; shall cause ordinance passed to be published as herein provided; shall, on demand, furnish certified copies of all records of public character in his charge under the seal of his office; and collect and receive therefor such fees as may be prescribed by resolution of the Board; and shall keep his office and all records therein which are not of a confidential character open to public inspection during usual business hours. His compensation as secretary shall be fixed by the Board at not exceeding six thousand pesos a year.

SEC. 15. Appropriation ordinances.—The Board shall make all appropriations for the expenses of the government of the city. Whenever the Board fails to pass an appropriation ordinance for any year before the end of the previous year, the appropriation ordinance for such previous year shall be deemed reenacted, and shall go into effect on the first day of July of the new year as the appropriation ordinance for that year, and such appropriation ordinance shall be deemed into effect on the first day of July of each year, as the appropriation ordinance for that year, until a new appropriation ordinance is duly enacted.

SEC. 16. Method of transacting business by the Board; Veto; Authentication and publication of ordinances.—The Board shall hold one ordinary session for the transaction of business during each week on a day which shall be fixed by resolution, and such extraordinary sessions as may be called by the mayor. It shall sit with open doors, unless otherwise ordered by an affirmative vote of five members. It shall keep a record of its proceedings and

determine its rule of procedure not herein set forth. Five members of the Board shall constitute a quorum for the transaction of business. But a smaller number may adjourn from day to day and may compel the immediate attendance of any member absent without good cause by issuing to the police of the city an order for his arrest and production at the session under such penalties as shall have been previously prescribed by ordinance. Five affirmative votes shall be necessary for the passage of any ordinance, or of any resolution, or motion directing the payment of money or creating liability, but other measures shall prevail, upon the majority votes of the members present at any meeting duly called and held. The ayes and nays shall be taken and recorded upon the passage of all ordinances, upon all resolutions or motions directing the payment of money or creating liability, and at the request of any member, upon any other resolution or motion. Each approved ordinance, resolution or motion shall be sealed with the seal of the Board, signed by the presiding officer and the secretary of the Board and recorded in a book kept for the purpose, and shall, on the day following its passage, be posted by the secretary at the main entrance to the city hall, and shall take effect and be in force on and after the tenth day following its passage unless otherwise stated in said ordinance, resolution or motion or vetoed by the mayor as hereinafter provided. A vetoed ordinance, if repassed, shall take effect ten days after the veto is overridden by the required votes unless otherwise stated in the ordinance or again disapproved by the mayor within said time.

Each ordinance and each resolution or motion directing the payment of money or creating liability enacted or adopted by the Board shall be forwarded to the mayor for his approval. Within ten days after the receipt of the ordinance, resolution, or motion, the mayor shall return it with his approval or veto. If he does not return it within that time, it shall be deemed to be approved. If he returns it with his veto, his reasons therefor in writing shall accompany it. It may then be again enacted by the affirmative votes of six members of the Board, and again forwarded to the mayor for his approval, and if within ten days after its receipt he does not return it with his veto, it shall be deemed to be approved. If within said time he again returns it with his veto, it shall be forwarded forthwith to the President of the Philippines for his approval or disapproval, which shall be final. The mayor shall have the power to veto any particular item or items of an appropriation ordinance or of an ordinance, resolution or motion directing the payment of money or creating liability, but the veto shall not affect the item or items to which he does not object. The item or items objected to shall not take effect except in the manner heretofore provided in this section as to ordinances, resolutions, and motions returned to the Board with his veto, but should an item or items in an appropriation ordinance be disapproved by the mayor, the corresponding item or items in the appropriation ordinance of the previous year shall be deemed restored unless otherwise expressly directed in the veto.

SEC. 17. Legislative powers.—The Municipal Board shall have the following legislative powers:

- (a) To provide for the levy and collection of taxes for general and special purposes in accordance with law including specifically the power to levy real property tax not exceeding two per centum ad valorem.
- (b) To float bonds, subject to existing laws and regulations, for the purpose of financing public works projects.
- (c) To fix the tariff of fees and charges for all services rendered by the city or any of its departments, branches, or offices.
- (d) To provide for the erection and maintenance or rental, in case of need, of the necessary buildings for the use of the city.
- (e) To fix the number and salaries of officials and employees of the city not otherwise provided for in this Act.
- (f) To provide for the establishment and maintenance of free public schools for intermediate instruction and to acquire sites for schoolhouses for primary and intermediate classes through purchases or conditional or absolute donation.

(g) To establish secondary, and professional schools; and with the approval of the Director of Public Schools, to fix reasonable fees for instruction therein.

(h) To provide for the establishment and maintenance of an efficient police force for the maintenance of law and order in the city, and make all necessary police ordinances, with a view to the confinement and reformation of vagrants, disorderly persons, mendicants, and prostitutes, and persons convicted of violating any of the ordinances of the city.

(i) To maintain the city courts established by law which shall have jurisdiction of all criminal cases under the ordinances of the city, and such further jurisdiction as may be herein or hereafter conferred.

(j) 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 construction, repair, or demolition of buildings and structures.

(k) To regulate the use of lights 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, sky-rockets, and other pyrotechnic displays, and to fix the fees for such permits.

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

(m) To establish and maintain engine houses, fire engine, hose carts, hooks and ladders, and other equipments for the prevention and extinguishment of fires, and to regulate the management and use of the same.

(n) To regulate and fix the amount of the license fees for the following: hawkers, peddlers, and hucksters, not including hucksters or peddlers who sell only native vegetables, fruits, or foods, personally carried by hucksters or peddlers, auctioneers, plumbers, barbers, collection agencies, mercantile agencies, shipping and intelligence offices, private detective agencies, advertising agencies, beauty parlors, massagists, tattooers, jugglers, acrobat, hotel clubs, restaurants, cafes, lodging houses, boarding houses, livery garages, livery stables, laundries, boarding stables, dealers in large cattle, public billiard tables, cleaning and dyeing establishment, public warehouses, circuses, and other similar parades, public vehicles, race tracks, horse races, bowling alleys, shooting galleries, slot machines, merry-go-rounds and other similar riding devices, and the keeping, preparation, and sale of meat, poultry, fish, game, butter, cheese, lard, vegetable, bread, and other provisions; and to impose a municipal occupation tax, not to exceed fifty pesos per annum, on lawyers, medical practitioners, land surveyors, architects, public accountants, civil, electrical, chemical, mechanical, or mining engineers, radio engineers or technicians, veterinarians, dental surgeons, opticians and optometrists, insurance agents and sub-agents, business agents and business consultants, professional appraisers or connoisseurs of tobacco or other domestic or foreign products, music teachers, piano tuners, nurses and mid-wives, auctioneers, plumbers, electrical contractors, building contractors, massagists, physical culture instructors, chiropodists, money changers, real estate, commercial and other brokers, and persons engaged in the transportation of passengers or freight by hire, including common carriers and transportation contractors: Provided, That persons exercising their profession or occupation only as salaried employees and not as independent practitioners shall be exempt from the municipal occupation tax herein prescribed.

(o) To tax, fix the license fee and regulate the business of hotels, restaurants, refreshment places, cafes, lodging houses, boarding houses, brewers, distillers, rectifiers, laundries, dyeing and cleaning establishments, beauty parlors, physical or beauty culture and fashion schools, clubs, livery garages, public warehouses, pawnshops, theaters, cinematographs, and the letting or subletting of lands and buildings, whether used for commercial, industrial or residential purposes; and further to fix the location of, and to tax, fix the license fee on, and regulate the business of, livery stables, boarding stables, embalmers, public billiard tables, public pool tables, bowling alleys, dance halls, public dancing- halls, cabarets, circuses and other similar parades, public vehicles, race tracks, horse races, dog races, cockpits, dealers in secondhand merchandise, junk dealers, theatrical

performances, boxing contests, public exhibitions, blacksmith shops, foundries, steam boilers, lumber yards, shipyards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitroglycerin, petroleum or any of the products thereof and of all other highly combustible or explosive materials, and other establishments likely to endanger the public safety or give rise to conflagrations or explosions, and, subject to the provisions of rules and regulations issued by the Bureau of Health Services in accordance with law: Provided, That no license shall be granted to any theater or cinematograph unless the applicant for said license agrees to exhibit pictures made in the Philippines to the extent of ten per centum of their annual exhibitions: And provided, further, That any violation of this condition shall cause the revocation of said license.

(p) To tax and fix the license fees on printers or bookbinders or both, tailor shops, milliners, manufacturers of jewelry, embroideries, sail or awnings or both, rope, paper, leather goods, including shoes, slippers, sandals, harnesses and valises or bags, sporting goods, rubber goods, plastics and celluloid products, hardware, including tinware, ceramic, and cement product, hardware, including glasswares, 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 tombstone or both, sacks, furniture of all kinds, including rattan goods, wire, brass beds or both, clothing, hats, eyeglasses or optical goods or both, fertilizers and buttons.

Manufacturers above-mentioned shall not be subject to the payment of any municipal tax or license fee as retail dealers of their own products: Provided, That any manufacturing conducted solely by the immediate member of a family at their own home shall not be subject to any tax or license fee.

(q) To tax and fix the license fee on dealers in general merchandise, including importers and indentors, except those dealers who may be expressly subject to the payment of some other 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 articles, (2) semi-luxury articles, (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.

(r) To tax, fix the license fees on, and regulate the sale of intoxicating liquors, whether imported or locally manufactured. To tax motor and other vehicles operating within the City of Cadiz, the provisions of any existing law to the contrary notwithstanding, and draft animals not paying any national tax: Provided, That all automobiles and trucks belonging to the National Government or to any provincial or municipal government shall be exempt from such tax.

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

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

(u) 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 ordinance, and to tax and regulate the keeping or training of

fighting cocks.

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

(w) To prohibit and provide for the punishment of cruelty to animals.

(x) To require property owners by ordinance 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, providing that, in case of failure or inability of the property owners to comply with the requirement within a specified period of time after demand, the city engineer shall cause the work to be done and the cost thereof collected as a special assessment from such owners, who may choose to pay the same in full, or in ten equal yearly installments which shall be due and payable to the City of Cadiz in the same manner as the annual tax levied on real estate, and shall be made subject to the same penalties for delinquency, and enforceable by the same remedies, as such annual tax; and all said sums and amounts shall from the day in which they were assessed constitute liens on the property against which the same were assessed and shall take precedence over any and other Hens which may exist upon such property excepting only such as may have been attached as a result of the nonpayment of said annual tax.

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

(z) Subject to the provisions of existing law, to provide for the laying out, construction and improvement, and to regulate the use of streets, avenues, alleys, sidewalks, wharves, piers, parks, cemeteries, and other public places; to provide for lighting, cleaning, and sprinkling of streets and public places; to regulate, fix license fees for and prohibit the use of the same for processions, signs, sign-posts, awnings, awning posts and 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 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 the street and other public places and to provide for the collection and disposition thereof; to provide for the inspection of, fix the license fees for, and regulate the openings in the same for the laying of gas, water, sewer and other pipes, the building and repair of tunnels, sewers, and drains, and all structures in and under the same and the erecting of poles and the stringing of wires therein; to provide for and regulate crosswalks, curbs, and gutters therein; to name streets without a name and provide for and regulate the numbering of houses and lots fronting thereon or if the interior of the blocks; to regulate traffic and sales upon the streets and other public places; to provide for the abatement of nuisance in the same and punish the authors or owners thereof; to provide for the construction and maintenance, and regulate the use of bridges, viaducts, and culverts; to prohibit and regulate ball playing, kite flying, hoop rolling, and other amusements which may annoy persons using the streets and public places, or frighten horses or other animals; to regulate the speed of horses and other animals, motor and other vehicles, cars, and locomotives, within the limits of the city; to regulate the locating, constructing, and laying of the track of horse, electric, and other forms of railroad in the streets or other public places of the city authorized by law; to provide for and change the location, grade, and crossings of railroads, and compel any such railroad to raise or lower its tracks to conform to such provisions for 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 the natural drainage of the streets and adjacent property shall not be obstructed.

(aa) To provide for the maintenance of waterworks for the purpose of supplying water to the inhabitants of the city, and for the purification of the source of supply and the 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 therefore; and to regulate the construction, repair, and use of hydrants, pumps, cisterns, and reservoirs.

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

(cc) Subject to the provisions of rules and regulations 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, and public markets and slaughterhouses, and to prohibit or permit the establishment or operation within the city limits of public markets and slaughterhouses, by any person, entity, association, or corporation other than the city.

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

(ee) To declare, prevent, and provide for the abatement of nuisance; to regulate the ringing of bells and the making of loud or unusual noises; to provide that owners, agents, or tenants of buildings or premises keep and maintain the same in sanitary condition, and that, in case of failure to do so, after sixty days from the date of serving of a written notice, the city health officer shall cause the same to be kept in a sanitary condition and the cost thereof be assessed to the owner to the extent of not to exceed sixty per centum of the assessed value, which cost shall constitute a lien against the property, and to regulate or prohibit or fix the license 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 or 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 part conducted.

(ff) To authorize the free distribution of medicine by the city health officer to the employees and laborers of the city, and of fresh native milk, if available, to indigent mothers residing in the city.

(gg) To establish and regulate the size, speed, and operation of motor and other vehicles within the city; to establish bus stops and terminals; and prohibit and regulate the entrance of provincial public utility vehicles into the city, except those passing through the city.

(hh) To tax, license and regulate any business, trade or occupation being conducted or practiced within the City of Cadiz, not otherwise enumerated in the preceding subsections, including percentage taxes based on gross sales or receipts.

(ii) To levy or impose annual tax upon every signboard of professionals and commercial establishments in the city in the amount not exceeding two pesos; upon every transient while sojourning in the city and upon every contract laborer working in any agricultural, commercial and industrial firm, enterprise or establishment within the city: Provided, That the amount collected there from shall be devoted exclusively to the promotion of public schools in the city.

(jj) To pass an ordinance subjecting all real estate transactions to one percent sales tax.

(kk) To tax, license, permit and regulate wages or betting by the public on boxing, sipa, bowling, billiards, pools, horse or dog races, cockpits, jai-alai, roller or ice-skating or any sporting or athletic contests, as well as grant exclusive rights to establishments for this purpose, notwithstanding any existing law to the contrary.

(II) To enact an ordinance or pass a resolution providing for the automatic retention of the expected allotments

of one-twelfth of the annual allotments of the city. Such allotments of the city are to be remitted to the city treasurer within ten days. However, if collections are less than the allotment the Bureau of Internal Revenue has to release the balance to the city every quarter.

(mm) To enact all ordinances it may deem necessary and proper for the sanitation and safety, the furtherance of the prosperity, and the promotion of the morality, peace, good order, comfort, convenience, and general welfare of the city and its inhabitants, and such others as may be necessary to carry into effect and discharge the powers and duties conferred by this Charter; and to fix penalties for the violation of ordinances which shall not exceed two hundred pesos fine or six months imprisonment, or both such fine and imprisonment, for a single offense.

SEC. 18. 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 owner 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 expenses incident to the removal of the same shall become a lawful charge against any person or property liable for the erection or display thereof.

ARTICLE IV.—Departments and Officers

SEC. 19. City Departments.—There shall be a finance department, an engineering department, a law department, a health department, a police and fire department and an assessment department. Unless otherwise provided by law, the mayor shall have general supervisory and general control over all the city departments.

The Municipal Board may from time to time make such readjustment of the duties of the several departments as the public interest may demand, and may consolidate any department, division or office of the city with any other department, division or office.

SEC. 20. Powers and duties of heads of departments.— Each head of department of the city government shall be in control of such department 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. At least four months before the beginning of each fiscal year, he shall prepare and present to the mayor an estimate of the appropriation necessary for the operation of his department during the ensuing fiscal year, and submit therewith such information for purposes of comparison as the mayor may desire. He shall submit to the mayor as often as required reports covering the operation of his department.

In case of the absence or sickness, or inability to act for any other reason, of the head of one of the city departments, the officer next in charge of that department shall act in his place with authority to sign all necessary papers, vouchers and requisitions and similar documents.

SEC. 21. Appointment and removal of officials and employees.—The mayor shall appoint the city treasurer, the city health officer, the chief of police and fire department, and other heads and other employees of such city departments as may be created. Said officers shall not be suspended nor removed except in the manner and for causes provided by law: Provided, That appointments of heads and other employees of the city shall be limited to civil service eligibles as may from time to time be certified as such by the Commissioner of Civil Service.

SEC. 22. Full-time duty.—Each city officer, except members of the Municipal Board, shall devote his time and attention exclusively during the usual office hours to the duties of his office, and such members shall attend the regular sessions of the Board. No city officer shall hold more than one office unless expressly so provided by law.

But this section shall not apply to other persons dis-charging public duties in the city under the National Government who receives no compensation for their services.

SEC. 23. Prohibited transactions.—It shall be unlawful for any city officer, directly or individually or as a member of a firm, to engage in any business transaction with the city, or with any of its authorized officials, board, agents or attorneys, whereby money is to be paid, directly or indirectly, out of the resources of the city to such person or firm; 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 of the city.

SEC. 24. Statement of assets.—Before assuming office, every official and regular employee of the city government shall file in the office of the city attorney a sworn statement of the assets and property holdings.

Article V.—Finance Department

SEC. 25. The City Treasurer—His powers, duties and compensation.— There shall be a city treasurer, who shall have charge of the department of finance and shall act as chief fiscal officer and financial adviser of the city and custodian of its funds. He shall receive a salary not exceeding eleven thousand four hundred pesos per centum. He shall have the following general powers and duties:

- (a) He shall collect all taxes due the city, all licenses authorized by law or ordinance, all rents due for lands, markets and other property owned by the city, all further charges of whatever nature fixed by law or ordinance, and shall receive and issue receipt for all costs, fees, fines and forfeitures imposed by the city court.
- (b) He shall collect all miscellaneous charges made by the engineering department, and by other departments of the city government, and all charges made by the city engineer for inspections, permits, licenses, and the installations, maintenance and services rendered in the operation of the private privy system.
- (c) He shall collect, as deputy of the Collector of Internal Revenue, by himself or through deputies, all taxes and charges imposed by the Government of the Republic of the Philippines upon property or persons in the City of Cadiz depositing daily such collections in any depository bank of the government.
- (d) Unless otherwise specifically provided by law or resolution he shall perform in and for the city duties imposed by law or resolution upon provincial treasurers generally, as well as the other duties imposed upon him by law.
- (e) He shall purchase and issue all supplies, equipment or other property required by the city, through the Purchasing Agent, or otherwise, as may be authorized, subject to the general provisions of law relating thereto.
- (f) 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.
- (g) He shall deposit daily all city funds and collection in any bank duly designated as government depository.
- (h) He shall disburse the funds of the city in accordance with duly authorized appropriations, upon properly executed vouchers bearing the approval of the chief of the department concerned, and on or before the twentieth day of each month, he shall furnish the mayor and the Municipal Board for their information a statement of the appropriations, expenditures and balances of all funds and accounts as of the last of the month preceding.

ARTICLE VI.—Law Department

SEC. 26. The City Attorney and Register of Deeds ex-officio.—His compensation, powers and duties.—The city attorney shall be the chief legal adviser of the city. He shall receive a salary of not exceeding eight thousand four hundred pesos per annum. He shall have the following powers and duties:

- (a) He shall represent the city in all civil cases wherein the city or any officer thereof, in his official capacity, is a party.
- (b) He shall, when directed by the mayor, institute and prosecute in the city's interest all suits on any bond, lease, or other contracts and upon breach or violation thereof.
- (c) He shall, when requested, attend meetings of the Board, draw ordinances, contracts, bonds, leases and other instruments involving any interest of the city, and inspect and pass upon any such instrument already drawn.
- (d) He shall give his opinion in writing, when requested by the Mayor or the Board or any of the heads of the city departments, upon any question relating to the city or the rights or duties of any officer thereof.
- (e) He shall, whenever it is brought to his knowledge 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 privileges, investigate or cause to be investigated the same and report to the mayor.
- (f) He shall investigate all charges of crimes, misdemeanors and violations of law and city ordinances and prepare the necessary information or make the necessary complaints against the persons accused. He may conduct such investigations by taking oral evidence of reputed witnesses and for this purpose may, by subpoena or subpoena duces tecum, summon witnesses to appear and testify under oath before him, or to produce documents and other evidence before him, and the attendance of, or the production of documents and other evidence by an absent or recalcitrant witness may be enforced by application to the city court or the Court of First Instance.
- (g) He shall have charge of the prosecution of all crimes, misdemeanors and violation of laws and city ordinances triable in the Court of First Instance of Negros Occidental and the city court of the city, and shall discharge all the duties in respect to criminal prosecutions enjoined by law upon provincial fiscals.
- (h) He shall cause to be investigated the causes of sudden deaths which have not been satisfactorily explained and when there is suspicion that the cause arose from unlawful acts or omissions of other persons or from foul play. For that purpose he may cause autopsies to be made in case it is deemed necessary and shall be entitled to demand and receive for the purpose of such investigations or autopsies the aid of the health officer.
- (i) He shall at all times render such professional service as the mayor or Board may require, and shall have such powers and perform the duties prescribed by law for register of deeds.

ARTICLE VII.—Engineering Department

SEC. 27. The City Engineer.—His powers and duties.— There shall be a city engineer, who shall be in charge of the Department of Engineering and Public Works. He shall receive a salary not exceeding eleven thousand four hundred pesos per annum. He shall have the following powers and duties:

- (a) He shall have a charge of all the surveying and engineering work of the city, and shall perform such service in connection with public improvements, or any work entered upon or proposed by the city, or any department thereof, as may require the skill and experience of civil engineer.
- (b) He shall ascertain record and establish monuments of the city and locate, establish and survey all city property and also private property abutting on the same, whenever directed by the mayor.

(c) He shall prepare and submit plans, maps, specifications and estimates for buildings, streets, bridges, docks, and other public works, and supervise the construction and repair of the same.

(d) He shall make such tests and inspections of engineering materials used in construction and repair as may be necessary to protect the city from the use of materials of a poor or dangerous quality.

(e) He shall have the care of all public buildings, including markets and slaughterhouses and all buildings rented for city purposes, and of any system now or hereafter established by the city for lighting the streets, public places or public buildings.

(f) He shall have the care of all public streets, parks and bridges, and shall maintain, clean, sprinkle and regulate the use of the same for all purposes as provided by ordinance; shall collect and dispose of all garbage, refuse, the contents of closets, vaults and cesspools, and all other offensive and dangerous substances within the city.

(g) He shall have the care and custody of all public levees, and landing places owned by the city.

(h) He shall prevent the encroachment of private build-ings and fences on the streets and public places of the city.

(i) He shall have general supervision, and inspection of all private levees and landing places and other property bordering on the river, esteros and shall issue permit for the construction, repair and removal of the same.

(j) He shall have the care and custody of the public system of waterworks and sewers, and all sources of water supply, and shall control, maintain and regulate the use of the same, in accordance with the ordinance relating thereto; shall inspect and regulate the use of all private system for supplying water to the city and its inhabitants, and all private sewers and their connections with the public sewer system.

(k) He shall supervise the laying of mains and con-nections for the purpose of supplying gas to the inhabitants of the city.

(l) He shall inspect and report upon the conditions of public property and public works whenever required by the mayor.

(m) He shall supervise and regulate the location and use of engines, boilers, forges and other manufacturing: and heating appliances in accordance with law and ordi-nance relating thereto. He is authorized to charge fees, at rates to be fixed by the Board with the approval of the mayor, for the sanitation and transportation services and supplies furnished by his department.

(n) He shall inspect and supervise the construction, removal and safety of private buildings, and regulate and enforce the numbering of houses, in accordance with the ordinances of the city.

(o) With the previous approval of the mayor in each case, he shall order the removal of buildings and structures elected in violation of the ordinances; shall order the removal of the materials employed in the construction or repair of any building or structure made in violation of said ordinances; and shall cause buildings and structures dangerous to the public to be made secure or torn down.

(p) He shall file and preserve all maps, plans, notes, surveys and other papers and documents pertaining to his office.

SEC. 28. Execution of authorized public works and improvements. —All repair and construction or an work or public improvement, except parks, boulevards, street or alleys involving an estimated cost of three thousand pesos or more shall be awarded by the mayor upon the recommendation the city engineer to the lowest responsible bidder after public advertisement by posting notices of the call for bids in conspicuous places in the city hall and other public places, and by publication in the Official Gazette, both for not less than ten days: Provided, however

That the city engineer may, with the approval of the mayor' execute by administration any such public works costing three thousand pesos or more.

In case of public works involving an expenditure of less than three thousand pesos, it shall be discretionary with the city engineer either to proceed with the work himself or to let the contract to the lowest bidder after such publication and notice as shall be deemed appropriate or as may be, by regulations, prescribed.

ARTICLE VIII.—Health Department

SEC. 29. The City Health Officer.—His salary, powers and duties.—There shall be a city health officer, who shall have charge of the health department. He shall receive a salary not exceeding eleven thousand four hundred pesos per annum. The city health officer shall have the following general powers and duties:

- (a) He shall have general supervision over the health and sanitary conditions of the city.
- (b) He shall execute and enforce all laws, ordinances and regulations relating to the public health.
- (c) He shall recommend to the Municipal Board the passage of such ordinances as he may deem necessary for the preservation of the public health.
- (d) He shall cause to be prosecuted all violators of sanitary laws or ordinances or regulations.
- (e) He shall make sanitary inspections and may be aided therein by such members of the police force of the city or the national police as shall be designated as sanitary police by the chief of police or proper national police officer and such sanitary inspector as may be authorized by law.
- (f) He shall keep a civil register for the city and shall record therein all births, marriages and deaths with their respective dates.
- (g) He shall perform such other duties, not repugnant to law or ordinance, with reference to the health and sanitation of the city as the Director of Health Services shall direct.

ARTICLE IX.—Police and Fire Department

SEC. 30. The Chief of Police—His powers, duties and compensation.—There shall be a chief of police who shall have charge of the police and fire department. He shall receive a salary of not exceeding nine thousand pesos per centum. He shall have the following general powers and duties:

- (a) He may issue supplementary regulations not incompatible with law or general regulations promulgated by the proper department head of the National Government in accordance with law, for the government of the city police and detective force.
- (b) He shall quell riots, disorders, disturbances of the peace, and shall arrest and prosecute violations of any law or ordinances; shall exercise police supervision over all land and water within the police jurisdiction of the city; shall be charged with the protection of the rights of person and property wherever found within the jurisdiction of the city, and shall arrest when necessary to prevent the escape of the offender, violator of any law or ordinance, and all who obstruct or interfere with him in the discharge of his duty; shall have charge of the city prison; 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 or penitentiary.
- (c) He may take good and sufficient bail for the appearance before the judge of the city court of any person arrested for violation of any city ordinance.

- (d) He shall have authority within the police limits of the city, to serve and execute criminal processes of any court.
- (e) He shall be the deputy sheriff of the city, and as such he shall, personally or by representative, attend the sessions of the city court, and shall execute promptly and faithfully, all writs and processes of said court.
- (f) He shall have charge of the fire-engine houses, fire engines, hose trucks, hooks and ladders, and all other fire apparatus.
- (g) He shall have full police powers in the vicinity of fires.
- (h) He shall have authority to remove or demolish any building or other property whenever it shall become necessary to prevent the spreading of fire or to protect adjacent property.
- (i) He shall investigate and report to the mayor upon the origin and cause of all fires occurring within the city.
- (j) He 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.
- (k) He shall have charge of the city fire alarm service.
- (l) He shall supervise and regulate the stringing, grounding, and installation of wires for all electrical connections with a view to avoiding conflagrations, inter-ference with public traffic or safety, or the necessary operation of the police and fire department.
- (m) He shall supervise the manufacture, storage and use of petroleum, gas, acetylene, gunpowder and other highly combustible matter and explosives.
- (n) He shall have such other powers and perform such other duties as may be prescribed by law or ordinance.

SEC. 31.Chief of the detective service.—There shall be a chief of the detective service who shall, under the chief of police, have charge of the detective work of the department and of the detective force of the city, and shall perform such other duties as may be assigned to him by the chief of police or prescribed by law or ordinance.

The chief of detective service shall receive a salary of not exceeding seven thousand eight hundred pesos per annum.

SEC. 32.Peace Officers—Their powers and duties.—The mayor, the chief of police, the chief of the detective service, 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 court to whomsoever directed within the jurisdictional limits of the city or within the police limits as hereinabove 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 com-mit, any crime or breach of 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; and in such pursuit or arrest, to enter any building, ship, boat or vessel or take into custody any person therein suspected of being concerned in such crime or breach of the; peace, and any property suspected of having been stolen, and to exercise such other powers and perform such other duties as may be prescribed by law or ordinance. They shall detain an arrested person only in accordance with the provisions of existing laws relative to such detention 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 may call upon the provincial commander, or other members of the Armed Forces of the Philippines.

ARTICLE X.—Assessment Department

SEC. 33. The City Treasurer as city assessor ex-officio— His powers and duties.—The city treasurer shall act as the city assessor ex-officio with an additional compensation of one thousand eight hundred pesos per centum and shall have charge of the department of assessment. He and his authorized deputies are empowered to administer any oath authorized in connection with the valuation of real estate for the assessment and collection of taxes. He shall make the list of taxable real estate in the city, arranging in the order of the lot and block numbers of the names of the owners thereof, with a brief description of the property opposite each such name 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 purposes of completing this list, he and his representatives may enter upon the real estate for the purpose of examining and measuring it, and may summon witnesses, administer oaths to them and subject them to examination concerning the ownership and amount of real estate and its cost value. He may, if necessary, examine the records of the office of the Register of Deeds of the Province of Negros Occidental showing the ownership of real estate in the city.

SEC. 34. Real estate exemption from taxation.—The following shall be exempt from taxation:

- (a) Lands or buildings owned by the Republic of the Philippines, the Province of Negros Occidental or the City of Cadiz and burying grounds, churches and their adjacent parsonages and convents, 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 investment though income therefrom be devoted to religious, charitable, scientific or educational purposes.
- (b) Lands or buildings which are the only real property of the owner, and the value of which does not exceed two hundred pesos.
- (c) Machinery, which term shall embrace machines, mechanical contrivances, instruments, appliances and apparatus attached to the real estate, used for industrial, agricultural or manufacturing purposes, during the first five years of the operation of the machinery.

SEC. 35. Declaration to be made by persons acquiring or improving real estate.—It shall be the duty, of each person who, at any time, acquires real estate in the city, and of each person who constructs or adds to any improvements on real estate owned by him in the city, to prepare and present to the city assessor ex-officio within a period of sixty days next succeeding such acquisition, construction or addition, a sworn declaration setting forth the value of the real estate acquired or the improvement constructed or addition made by him and a description of such property sufficient to enable the city assessor readily to identify the same. Any person having acquired real estate who fails to make and present the declaration herein required within the said period of sixty days shall be deemed to have waived his right to notice of the assessment of such property and the assessment of the same in the name of its former owner shall in all cases be valid and binding on all persons interested and for all purposes, as though the same has been assessed in the name of its present owner.

SEC. 36.

Action when owner makes no returns or is unknown or ownership is in dispute or in doubt or when land 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 ex-officio is unable to discover the owner of any real estate, he shall nevertheless list the same for taxation, and charge the tax against the true owner, if known, and if unknown then as against an unknown owner. In case of doubt or

dispute as to ownership of real estate, the taxes shall be levied against the possessor or possessors thereof. When it shall appear that there are separate owners of the land and the improvements thereon, a separate assessment of the property of each shall be made.

Sec. 37. Action in case estate has escaped taxation.—If it shall come to the knowledge of the city assessor ex-officio that any taxable real estate in the city has escaped listing, it shall be his duty to list and assess 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 the last preceding one year, and the taxes thus assessed shall be legal and collectible by all the remedies herein provided, and if the failure of the city assessor to assess such taxes at the time when they should have been assessed was due to any fault or negligence on the part of the owner of such property, the penalties shall be added to such back taxes as though they had been assessed at the time when they should have been assessed.

SEC. 38. When assessment may be increased or reduced.—The city assessor ex-officio shall during the first fifteen days of January of each year add to his list of tax-able real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He may during the same period revise and correct the assessed value of any or all parcels of real estate in the city which are assessed at their true money value, by reducing or increasing the existing assessment as the case may be.

SEC. 39. Publication of complete list and proceedings thereon.—The city assessor ex-officio shall, after the list shall have been completed, inform the public by notice published for seven days in a newspaper of general circulation in the city, if any, and by notice posted for seven days at the main entrance of the city hall, that the list is on file in his office and may be examined by any person interested therein, and that upon the date fixed in the notice, which shall not be later than the tenth day of February, the city assessor will be in his office for the purpose of hearing complaints as to the accuracy of the listing of the property and the assessed value thereof. He shall further notify in writing each person the amount of whose tax will be changed by such proposed change, by delivery or mailing at least 30 days in advance of the date fixed in the notice, such notification to such person or his authorized agent at the last known address of such owner or agent in the Philippines.

It shall be his duty carefully to preserve and record in his office copies of said notice. On the day fixed in the notice, and for five days thereafter, he shall be present in his office to hear all complaints filed within the period by persons against whom taxes have been assessed as owners of real estate and he shall make his decision forth-with and enter the same in a well-bound book, to be kept by him for that purpose, and if he shall determine that injustice had been done or errors have been committed he is authorized to amend the list in accordance with his findings.

SEC. 40. City assessor ex-officio 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 the foregoing list contains a true statement of the piece or pieces of taxable real estate belonging to each person named in the list, and its true cash value, and that no real estate taxable by law in the City of Cadiz has been omitted from the list according to the best of my knowledge and belief.

(Signature)

City Assessor"

SEC. 41. Time and manner of appealing to Board of Tax Appeals.—In case any owner of real estate or his authorized agent shall feel aggrieved by any decision of the city assessor ex-officio under the preceding sections of this article, such owner or agent may, within thirty days after the entry of such decision, appeal to the Board of Tax Appeals. The appeal shall be perfected by filing a written notice of the same with the city assessor, and it shall be the duty of that officer forthwith to transmit the appeals to the Board of Tax Appeal with all written evidence in his possession relating to such assessment and valuation.

SEC. 42. Composition and Compensation of Board of Tax Appeals.—There shall be a Board of Tax Appeals which shall be composed of five members to be appointed by the mayor. Three members of the Board shall be selected from among government officials in the city other than those in charge of assessment and they shall serve without additional compensation. The two other members shall be selected from among property owners in the city and they shall each receive a compensation of ten pesos for each day of session actually attended. The chairman of the Board shall be designated in the appointment and shall have the power to designate any city official or employee to serve as the secretary of the Board without additional compensation.

The members of the Board of Tax Appeals shall hold office for a term of two years unless sooner removed by the mayor.

SEC. 43. Oath to be taken by members of the Board of Tax Appeals.—Before organizing as such, the members of the board of Tax Appeals shall take the following oath before the city judge or some other officer authorized to administer oaths:

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

(In case of affirmation the last four words are to be stricken out.)

(Signature)

(Member of the Board of Tax Appeals)

"Subscribed and sworn to (or affirmed) before me this day of 196

(Signature and title of officer
Administering Oath)"

SEC. 44. Proceedings before the Board of Tax Appeals and the Department Head.—The Board of Tax Appeals shall hold such number of sessions as may be authorized by the mayor, shall hear all appeals duly transmitted to it, and shall decide the same forthwith. It shall have authority to cause to be amended the listing and valuation if the property in respect to which any appeal has been perfected by order signed by the board or a majority thereof, and transmit it to the city assessor ex-officio 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 Department Head 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 when it decides that the assessment previously made is erroneous or unjust. The assessment when so corrected shall be as lawful and valid for all purposes as though the assessment had been made within the time herein prescribed. Such reassessment and revaluation shall be made on due notice to the individual concerned who shall be entitled to be heard by the Board of Tax Appeals before any reassessment or revaluation is made. The decision of the Board of Tax Appeals shall be final unless the Department Head 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.

SEC. 45. Taxes on real estate.—Extension and remission of the tax.—A tax, the rate of which shall not exceed two per centum ad valorem to be determined by the Municipal Board, shall be levied annually on or before the second Monday of January on the assessed value of all real estate in the city subject to taxation. All taxes on real estate for any year shall be due and payable annually on the first day of June and from this date such taxes together with all penalties accruing thereto shall constitute a lien on the property subject to such taxation.

Such lien shall be superior to all other liens, mortgages or 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 only be removed by the payment of the tax and penalty. At the option of the taxpayer, the tax for any year may be paid in two installments to be fixed annually by the Municipal Board simultaneously with the rate per centum of ad valorem taxation: Provided, That the time limit for the first and second installments shall be set at not later than the thirty-first day of May and the thirtieth day of October of each year, respectively.

Any person, who on the last day set for the payment of the real estate tax as provided in the preceding paragraphs, shall be within the premises of the city hall willing and ready to pay the tax but is unable to effect it on account of the large number of taxpayers therein present, shall be furnished a properly prescribed card which will entitle him to pay the tax without penalty on the following day.

The words "paid under protest" shall be written upon the face of the real estate tax receipt upon the request of any person willing to pay the tax under protest. Confirmation in writing of an oral protest shall be made within thirty days.

At the expiration of the time for the payment of the real estate tax without penalty, the taxpayer shall be subject, from the first day of delinquency, to the payment of a penalty at the rate of two per centum for each full month of delinquency that has expired, on the amount of the original tax due, until the tax shall have been paid in full or until the property shall have been forfeited to the city as provided in this Act: Provided, That in no case shall the total penalty exceed twenty-four per centum of the original tax due.

In the event that the crop is extensively damaged or that a great lowering of prices of products is registered in any year, or that a similar disaster extends throughout the province, or for other good and sufficient reason, the Municipal Board may, by resolution passed on or before the thirty-first day of December of such year extend the time for the collection of the tax on real estate in the city for a period not to exceed three months, or remit wholly or in part the payment of the tax or penalty for the ensuing year, but such resolution shall have to specify clearly the grounds for such extension or remission and shall not take effect until it shall have been approved by the Department Head.

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

SEC. 46. Seizure of the personal property for delinquency in payment of the tax. — After a property shall have become delinquent in the payment of taxes and said taxes and the corresponding penalties shall remain unpaid ninety days after payment thereof shall have become due, the city treasurer, or his deputy, if he desires to compel payment through seizure of any personal property of any delinquent person or persons, shall issue a duly authenticated certificate, based on the records of his office, showing the fact of delinquency and the amount of the tax and penalty due from said delinquent person or persons, or from each of them. Such certificate shall be sufficient warrant for the seizure of the personal property belonging to the delinquent person or persons in question not exempt from seizure; and these proceedings may be carried out by the city treasurer, his deputy, or

any other officer authorized to carry out legal proceedings.

SEC. 47. Personal property exempt from seizure and sale for delinquency.—The following personal property shall be exempt from seizure, sale and execution for delinquency in the payment of their real estate tax:

- (a) Tools and implements necessarily used by the delinquent in his trade or employment.
- (b) One horse, 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 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 one hundred pesos.
- (e) Provisions for individual or family use sufficient for four months.
- (f) The professional libraries of lawyers, judges, clergymen, physicians, engineers, school teachers, and music teachers, not exceeding five hundred pesos in value.
- (g) The 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.
- (h) Any article or material which forms part of a home or of any improvement on any real estate.

SEC. 48. The 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 cost incurred up to the time of tender. The cost to be charged in making such seizure and sale shall only embrace 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. 49. Sale of seized personal property.—Unless redeemed as hereinbefore provided, the property seized through proceedings under Section forty-six hereof, shall after due advertisement, be exhibited for sale at public auction, and so much of the same as shall satisfy that tax, penalty and cost of seizure and same shall be sold to the highest bidder. The purchaser at such sale shall acquire an indefeasible title to the property sold.

The advertisement shall state the time, place and cause of sale, and be posted, for ten days prior to the date of the auction, at the main entrance of the city hall and at a public and conspicuous place in the district where the property was seized.

The sale shall take place at the discretion of the city treasurer or his deputy, either at the main entrance of the city hall or at the district where such property was seized. If no satisfactory bid is offered in the aforementioned districts another auction shall be had, upon notice published anew.

SEC. 50. Return of officer.—Disposal of surplus.—The officer directing the sale under the preceding section shall forthwith make return of his proceedings and note thereof shall be made by the city treasurer upon his records. Any surplus resulting from the sale, over and above the tax, penalty and cost, and any property remaining in possession of the officer, shall be returned to the taxpayer on account of whose delinquency the sale has been made.

Sec. 51. Vesting title to real estate in the city government.—Upon the expiration of one year from the date on which the taxpayer has been delinquent, and in the event of continued default in the payment of the penalty, all private right, title and interest in and to the real estate on which said tax is delinquent, shall be indefeasibly vested

in the city government, subject only to the rights of redemption and repurchase hereinafter provided for: Provided, That the title acquired by said city government to real estate shall not be superior to the title thereto of the original owner prior to the seizure thereof.

SEC. 52. Redemption of real estate before seizure. — At any time after the delinquency shall have occurred, but not after the expiration of ninety days from the date of publication of the advertisement provided for in the next succeeding section, the owner or his lawful representative or any person having any lien, right, or any other legal or equitable interest in said property, may pay the taxes and penalties accrued and thus redeem the property. Such redemption shall operate to divest the city government of its title to the property in question and to revert the same to the original owner, but when such redemption shall be made by a person other than the owner, the payment shall constitute a lien on the property, and the person making such payment shall be entitled to recover the same from the original owner, or if he be a lessee he may retain the amount of said payment from the proceeds of any income due to the owner of such property: Provided, That the person exercising the right of redemption shall not acquire a title to said property better than that of the original owner prior to the seizure.

SEC. 53. Notice of seizure of real estate.—Notice of seizure of real estate shall be given by posting notice at the main entrance of the city hall, the provincial building and all the municipal buildings in the Province of Negros Occidental in English and Spanish and in the dialect commonly used in the locality. A copy of said notice shall also be posted on the property subject to seizure. Such notice shall state the name of the delinquent person, the date on which such delinquency commenced, the amount of the taxes and penalties then due, and shall state that unless such taxes and penalties are paid within ninety days from the date of the publication of such notice, the forfeiture of the delinquent real estate to the city government shall become absolute.

SEC. 54. Ejectment of occupants of seized property.— After the expiration of ninety days from the date of the publication of the notice of delinquency provided for in the next preceding section, the city treasurer, or his deputy, may issue to the mayor or to other officers authorized by law to execute and enforce the laws, a certificate describing the parcel of real estate on which the taxes have been declared delinquent, stating the amount of taxes due, and the penalties and costs accrued by reason of the delinquency, and requesting him to eject from said Property all the tenants and occupants thereof. Upon receiving such certificate, the mayor or any other official authorized to enforce the law, shall forthwith have all the tenants and occupants who refuse to recognize the title of the city expelled from the property in question, and to that end he may use the police force: Provided, however, That if the property so seized is or includes a residential home, the occupant thereof shall be given sufficient time, not exceeding ten days from the date of the notice of ejectment, to vacate the premises.

SEC. 55. Redemption of real property before sale.—After the title to the property shall have become vested in the city government in the manner provided for in Section fifty-one hereof, and at any time prior to the sale or the execution of the contract of sale by the city treasurer to third party, the original owner or his legal representatives or any person having any lien, right, or other legal interest or equity in said property, shall have the right to redeem the entire property in question, by paying the full amount of taxes and penalties due thereon at the time of the seizure, and if the city treasurer shall have entered into a lease of the property, the redemption shall be made subject to said lease: Provided, That the payment of the price of sale may, at the discretion of the purchaser, be made in installment, extending over a period not exceeding twelve months, but initial payment, which must be made on the date of the filing of the application for redemption, and every subsequent payment, shall not be less than twenty-five per centum of the entire sum due, and shall in no case be less than two pesos, unless the total or the balance of the amount due on all seized property from the taxpayer is less than two pesos. The purchaser may occupy the property after paying the first installment and the usual taxes on the property shall be payable in the year after that in which the application for redemption was approved. Any failure of the purchaser to pay an

installment on the date it is due shall have the effect of forfeiture to the city government of any partial payment made by said purchaser, and in case he has taken possession of the property, he shall forthwith surrender the same to the city government. In case the purchaser should fail to relinquish possession of said property, the city treasurer or his deputy shall forthwith adopt measures to eject therefrom all the tenants or occupants thereof as provided for in this Act: Provided, however, That the original owner of any real estate seized prior to the approval of this Act, who redeems the same within six months subsequent to its approval, is hereby released from any obligation he may have to the Government for rent for the use of such property: Provided, finally, That the provision of this section shall apply to redemption of real estate seized for delinquency in the payment of taxes thereon and not redeemed up to the date of the approval of this Act.

SEC. 56. Notice of sale of real estate at public auction.— At any time after the forfeiture of any real estate shall have become absolute, the treasurer, pursuant to the rules of procedure to be promulgated by the Department Head, may announce the sale of the real estate seized on account of delinquency of which no application has been filed. Such announcement shall be made by posting a notice for three consecutive weeks at the main entrance of the city hall and of all the municipal buildings of the province, in either English or Spanish, and in the dialect commonly used in the locality, and by publishing the same once a week during three consecutive weeks in a newspaper of general circulation in the city. Copies of such notice shall be sent immediately by registered mail to the delinquent taxpayer at the latter's home address, if known. The notice shall state the amount of the taxes and penalties so due, the time and place of sale, the name of the taxpayer against whom the taxes are levied, and the approximate area, the lot number and the location by district and street and the street number and district or barrio where the real estate to be sold is located.

SEC. 57. Sale of real estate.—Conditions.—at any time during the sale or prior thereto, the taxpayer may stay the proceedings by paying the taxes and penalties to the city treasurer or his deputy. Otherwise the sale shall proceed and shall be held either at the main entrance of the city hall or on the premises of the real estate to be sold as the city treasurer or his deputy may determine. The payment of the sale price may, at the option of the purchaser, be made in installment covering a period not exceeding twelve months, but the initial payment which shall be made at the time of the sale, and each subsequent payment shall not be less than twenty-five per centum of the sale price and shall in no case be less than two pesos, unless the total or the balance of the amount due on all seized property in the name of the taxpayer is less than two pesos. The purchaser may occupy the property after paying the first installment, and the usual taxes on the property shall be payable in the year following that in which the sale took place. Any failure of the purchaser to pay the total price of the sale within twelve months from the date thereof, shall be sufficient ground for its cancellation, and any part payment made shall revert to the city government and if the purchaser has taken possession of the property he shall forthwith surrender the same to the city government. In case the purchaser should fail to relinquish possession of the property, the city treasurer or his deputy shall immediately take steps to eject the tenants or occupants of the property in accordance with the procedure prescribed in Section fifty-four of this Act.

The city treasurer or his deputy shall make a report of the sale to the Municipal Board within five days after the sale and shall make the same appear on its record. The purchaser at this sale shall receive from the city-treasurer or his deputy a certificate showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, the sale price, the condition of payment, the amount paid, and the exact amount of the taxes and penalties.

Sec. 58. Redemption of real estate after sale.—Within one year from and after the date of sale, the delinquent taxpayer or any other person in his behalf, shall have the right to redeem the property sold by paying to the city treasurer or his deputy the amount of the taxes, penalties, costs and interest at the rate of twelve per centum per annum on the purchase price, if paid in whole, or on any portion thereof as may have been paid by the purchaser

and such payment shall invalidate the certificate of sale to the purchaser, if any, and shall entitle the person making such payment to a certificate to be issued by the city treasurer or his deputy stating that he has thus redeemed the property, and the city treasurer or his deputy, upon the return of the purchaser of the certificate of sale Previously issued to him shall forthwith refund to the Purchaser the entire sum paid by him with interest at twelve per centum per annum, as provided for herein, and such property shall thereafter be free from the lien of such taxes and penalties.

SEC. 59. Execution of deed of final sale.—In case the delinquent taxpayer shall not redeem the property sold as herein provided within one year from the date of the sale, and the purchaser shall then have paid the total Purchase price, the city treasurer, as guarantor, shall execute a deed in form and effect sufficient to convey to the purchaser so much of the real estate against which the taxes have been assessed as has been sold, and said deed shall succinctly recite all the proceedings upon which the validity of the sale depends. Any balance remaining from the proceeds upon which the validity of the sale after de-ducting the amount of the taxes and penalties due, and the costs, if any, shall be returned to the original owner or his representatives.

SEC. 60. Taxes and penalties which shall be paid upon redemption or repurchase.—The taxes and penalties to be paid by way of redemption or repurchase, shall comprise in all cases only the original tax by virtue of the failure to pay which the seizure was made, and its incidental penalties, up to the date of the forfeiture of the real estate to the Government.

SEC. 61. Taxes.—Legal procedure.— (a) 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 remedies provided by law.

(b) No court shall entertain any suit assailing the va-lidity of a tax assessed under this Charter, until the tax-payer 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 pro-ceedings of the officers charged with the assessment or collection of the taxes or of a failure to perform their duties within the time specified for their performance, unless such irregularities, informalities or failure shall have impaired the substantial rights of the taxpayer.

(c) No court shall entertain any suit assailing the validity of the tax sale of land under this Charter until the taxpayer shall have paid into the court the amount for which the land was sold, together with the interest at the rate of twelve per centum per annum upon the sum from the date of sale to the time of instituting the suit. The money so paid into court shall belong and shall be delivered 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.

(d) No court shall declare any sale invalid by reason of any irregularities or informalities in the proceedings of the officer charged with 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.

ARTICLE XV.—Tax allotments and Special Assessment for public improvements

Sec. 62. Allotment 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 and 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 of Cadiz shall receive a share equal to what it would receive if it were a regularly organized province: Provided, That the Province of Negros Occidental may grant financial or material aid to the City of Cadiz in case the financial condition of the city do rot warrant the prosecution of public works projects therein: Provided,

further, That all income taxes derived from sources within the territorial jurisdiction of the City of Cadiz shall be paid to the city and even if paid in other places the same shall be credited and remitted to the said city. This does not however preclude other taxpayers from filing their income taxes from other places and sources likewise to the said city.

SEC. 63. Power to levy special assessment for certain purposes.—The Municipal Board may, by ordinance, provide for the levying and collection, by special assessment of the lands comprised within the district or section of the city specially benefited, or a part not to exceed sixty per centum of the cost of laying out, opening, constructing, straightening, widening, extending, grading, paving, curbing, walling, deepening or otherwise establishing, repairing, enlarging, or improving public avenues, roads, streets, al-leys, sidewalks, parks, plazas, bridges, landing places, wharves, piers, docks, levees, reservoirs, waterworks, water mains, water courses, esteros, canals, drains and sewers including the cost of acquiring the necessary land and public improvements thereon as hereinafter provided.

In case of national public works the Municipal Board as an agency of the National Government shall, when the Mayor so directs it, provide for the levying and collection by special assessment of the lands within the section or district of the city specially benefited of the cost or a part thereof to be determined by the mayor, of laying out, opening, constructing, straightening, widening, extending, grading, paving, curbing, walling, or deepening, or otherwise repairing, enlarging, or improving national roads, and other national public works within the city, including the cost of acquiring the necessary land and improvements therein.

SEC. 64. Property subject of special assessment.—All lands comprised within the district or section benefited except those owned by the Republic of the Philippines shall be subject to the payment of the special assessment.

SEC 65. Basis of apportionment.—The amount of the special assessment shall be apportioned and computed according to the assessed valuation of such lands as shown in the book of the city assessor. If the property has not been declared for taxation purposes, the city assessor shall immediately declare it for the owner and assess its value, and such value shall be the basis of the apportionment and computation of the special assessment due thereon.

SEC. 66. Ordinance levying special assessment.—The ordinance providing for the levying and collection of a special assessment shall describe with reasonable accuracy the nature, extent and location of the work to be undertaken; the probable cost of the work; and percentage of the cost to be defrayed by special assessment; the district or section which shall be subject to the payment of the special assessment, the limits thereof shall be stated by metes and bounds if practicable, and by other reasonable accurate means if otherwise, and the period which shall be not less than five nor more than ten years, in which said special assessment shall be payable without interest. One uniform rate per centum for all lands in the entire district or section subject to the payment of all the special assessment need not be established, but different rates for different parts or sections of the city according as said property will derive greater or less benefit from the proposed work may be fixed. It shall be the duty of the city engineer to make the plans, specifications, and estimates of the public works contemplated to be undertaken.

SEC. 67. Publication of proposed ordinance levying special assessment.—The proposed special assessment ordinance shall be published with a list of the owners of the lands affected thereby, once a week for four consecutive weeks in any newspaper published in the city, one in English, one in Spanish and one in the local dialect, if there be any, and in default of local papers, in any newspaper of general circulation in the city. The said ordinance in English, Spanish and the local dialect shall also be posted in places where public notices are generally posted in the city and also in the district or section where the public improvement is constructed or contemplated to be constructed.

The Secretary of the Municipal Board shall, on application, furnish a copy of the proposed ordinance to each landowner affected, or his agent and shall, if possible, send to all of them a copy of said proposed ordinance by ordinary mail or otherwise.

SEC. 68. Protest against special assessment.—Not later than ten days after the last publication of the ordinance and the list of landowners, as provided in the preceding section, the landowners affected, if they compose a majority whose holdings represent more than one-half of the total assessed value of said lands may file with the Municipal Board a protest against the enactment of the ordinance. The protest shall be duly signed by them and shall set forth the addresses of the signers and the arguments in support of their objection or protest against the special assessment established in the ordinance. If no protest is filed within the time and under the condition above specified, the ordinance shall be considered approved as published.

SEC. 69. Hearing of protest.—The Municipal Board shall designate a date and place for the hearing of the protest filed in accordance with the next preceding section and shall give reasonable time to all protestants who have given their addresses and to all landowners affected by any protest or protests, and shall order the publication once a week for two consecutive weeks, of a notice of the place and date of the hearing in the same manner herein provided for the publication of the proposed special assessment ordinance. All pertinent arguments and evidence presented by the landowners interested or their attorney shall be attached to the proper records. After the hearing, the Municipal Board shall either modify its ordinance or approve it in toto and send notice of its decision to all interested parties who have given their addresses, and shall order the publication of the ordinance as approved finally together with a list of the owners of the parcels of land affected by the special assessment, three times weekly, for two consecutive weeks, in the same manner hereinabove prescribed. The ordinance finally passed by said body shall be sent to the mayor with all the papers pertaining thereto, for his approval or veto as in the case of other city ordinance. If the mayor approves it, the ordinance shall be published as above provided, but if he vetoes it the procedure in similar cases provided in this Act shall be observed.

SEC. 70. When ordinance is to take effect.—Upon the expiration of thirty days from the date of the last publication of the ordinance as finally approved, the same shall be effective in all respects, if no appeal therefrom is taken to the proper authorities in the manner hereinafter prescribed.

SEC. 71. Appeals.—Any time before the ordinance providing for the levying and collection of special assessment becomes effective in accordance with the preceding section, appeals from such special assessment may be filed with the President of the Philippines in the case of public works undertaken or contemplated to be undertaken by the National Government, and with the Secretary of Finance in the case of public works undertaken or contemplated to be undertaken by the city. In all cases the appeal shall be in writing and signed by at least a majority of the owners of the lands situated in the special assessment zone whose holdings represent more than one-half of the total assessed value of the lands affected. The appellants shall immediately give the Board a written notice of the appeal, and the secretary of said board, shall, within ten days after receipt of the notice of appeal, forward to the officer who has jurisdiction to decide the appeal an excerpt from the minutes of the Board relative to the proposed special assessment and all the documents in connection therewith.

SEC. 72. Decision of the appeal.—Only appeals made within the time and in the manner prescribed in this Act shall be entertained, and the officer to whom the appeal is made may call for further hearing or decide the same in accordance with its merits as shown in the papers or documents submitted to him. All appeals shall be decided within sixty days after receipt by the appellate officer of the docket of the case, and such decision shall be final.

SEC. 73. Fixing of amount of special assessment.—As soon as the ordinance is in full force and effect, the city treasurer shall determine the amount of the special assessment

which the owner of each parcel of land comprised within the zone described in the ordinance levying the same is to pay each year during the prescribed period, and shall send to each of such landowners a written notice thereof by ordinary mail. If upon completion of the Public works it should appear that the actual cost thereof is smaller or greater than the estimated cost, the city treasurer shall without delay proceed to correct the assessment by increasing, as the case may be, the special tax or the unpaid annual installments. If all annual installments have already been paid, the city treasurer shall fix the amount of credit to be allowed to, or the additional special tax to be levied upon, the land, as the case may be. In all cases, he shall give notice of such rectifications to the parties interested.

SEC. 74. Payment of special assessment.—All sums due from any landowner or owners as the result of any action taken pursuant to this Article shall be payable to the city treasurer in the same manner as the annual ordinary tax levied upon real property, and shall be subject to the same penalties for delinquency and be enforced by the same means as said annual ordinary tax; and all said sums, together with any of said penalties shall, from the dates on which they are assessed, constitute special lien on said land, with the sole exception of the lien from the nonpayment of the ordinary real property tax. If, upon re-computation of the amount of special assessment in accordance with the next preceding section it appears that the landowner has paid more than what is correctly due from him the amount paid in excess shall be refunded to him immediately upon demand; in the other case, the landowner shall have one year within which to pay without-penalty the amount still due from him. Said period shall be counted from the date the landowner received the proper notice.

SEC. 75. Disposition of proceeds.—The proceeds of the special assessment and penalties thereon shall be applied exclusively to the purposes for which the assessments were levied. It shall be the duty of the city treasurer to turn over to the National Treasury all collections made by him from special assessment levies for national public works.

ARTICLE XII.—City Bridget

SEC. 76. Annual Budget.—At least three months before the beginning of each fiscal year, the city treasurer shall present to the mayor a certified detailed statement by department of all receipts and expenditures of the city pertaining to the preceding fiscal year, and to the first seven months of the current fiscal year 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 the receipt of this statement and estimate and the estimates of department heads as required by Section twenty of this Charter, the mayor shall formulate and submit to the Municipal Board at least two and a half months before the beginning of the ensuing fiscal year, which shall be the basis of the annual appropriation ordinance: Provided, however, That in no case shall the aggregate amount of such appropriation exceed the estimate of revenues and receipts submitted by the city treasurer as provided above: Provided, further, That no less than fifteen per centum of the expected revenues of the city for any fiscal year shall be appropriated for public improvements for the said fiscal year.

The city budget once approved by the Municipal Board, shall become effective and operative immediately.

SEC. 77. Supplemental Budget.—Supplemental budget formulated in the same manner as the annual budget may be adopted when special or unforeseen circumstances make such action necessary.

SEC. 78. Failure to enact an appropriation ordinance.— Whenever the Board fails to enact an appropriation ordinance for any fiscal year before the end of the previous fiscal year the several sums appropriated in the last appropriation ordinance, for the objects and purposes therein specified, shall be deemed to be re appropriated for the several objects and purposes specified in said last appropriation ordinance, and shall go into effect on the

first day of the new fiscal year as the appropriation ordinance for the year, until a new appropriation ordinance is duly enacted.

ARTICLE XIII.—The City Court

SEC. 79. Regular, auxiliary and acting judges of the City Court.—There shall be a city court for the City of Cadiz for which there shall be appointed a city judge and an auxiliary city judge.

The city judge may, upon proper application, be allowed a vacation of not more than thirty days every year with salary. The auxiliary city judge shall discharge the duties of the city judge in case of absence, incapacity or inability of the latter until he assumes his post or until a new judge shall have been appointed. During his incumbency the auxiliary city judge shall enjoy the powers, emoluments and privileges of the city judge who shall not receive any remuneration therefor except the salary to which he is entitled by reason of his vacation provided for in this Charter.

In case of absence, incapacity or inability, of both the city judge and the auxiliary city judge, the Secretary of Justice shall designate the municipal judge of any of the adjoining municipalities to preside over the city court, and he shall hold the office temporarily until the regular incumbent or the auxiliary judge thereof shall have resumed office, or until another judge shall have been appointed in accordance with the provisions of this Charter. The municipal judge so designated shall receive his salary as municipal judge plus seventy per cent of the salary of the city judge whose office he has temporarily assumed.

The city judge shall receive a salary of not exceeding eleven thousand four hundred pesos per annum. He shall have his residence in the city.

SEC 80. Clerk and employees of the City Court.—There shall be a clerk of the city court who shall be appointed by the city judge in accordance with Civil Service Law, rules and regulations, and who shall receive a compensation to be fixed by ordinance approved by the Secretary of Justice, at not exceeding four thousand eight hundred pesos per annum. He shall keep the seal of the court and affix it to all orders, judgments, certificates, records, and the 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 names of the parties and the various proceedings in civil cases, and in the criminal cases, the name of the defendant, the charge against him, the names of the witnesses, the date of the arrest, the appearance of the defendant, together with the fines and costs adjudged or collected in accordance with the judgment. He shall have the power to administer oath. The clerk of the city court shall at the same time be sheriff to the city and shall as such have the same powers and duties conferred by existing law to provincial sheriffs. The Municipal Board may provide for such number of clerks in the office of the clerk of the city court as the needs of the service may demand.

SEC. 81. Jurisdiction of City Court.—The city court shall have the same jurisdiction in civil and criminal cases and the same incidental powers as at present conferred upon them by law. It shall 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 two 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 investigations for any offense, without regard to the limits of punishment and may release or commit and bind over any person charged with such offense to secure his appearance before the proper court.

SEC. 82. Incidental power 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 limitation imposed by law; and 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. 83. Procedure in City Court in prosecutions for violations of law and ordinance.—In a prosecution for the violations 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 ordinance of the city in such cases 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 the cases in so far as the same may be applicable.

SEC. 84. 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 cost and fees as may be prescribed by the law in criminal cases in municipal courts. All costs, 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 pay collections of the same of the city treasurer, for the benefit of the city, on the next business day after the same are collected, and take receipts therefor. The city judge shall examine the 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 forfeiture have been duly accounted for.

SEC. 85. No persons sentenced by the City Court to be confined without commitment. —No person shall be confined in prison by sentence of the city court until the warden or officer of the prison shall received a written commitment showing the offense for which the prisoner was tried, the date of trial, the exact terms of the judgment or sentence, and the date of the order of commitment. The clerk shall, under seal of the court, issue such a commitment in each case of the sentence to imprisonment.

SEC. 86. 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 fifteenth day after the notice of the judgment by the city court, file with clerk of 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 live days after the appeal is taken, transmit to the clerk of Court of first instance a certified copy of the record of proceedings and all the original papers and processes in the case. 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 as though the same had never been tried. Pending an appeal, the defendant shall remain in custody unless released in the discretion of the judge of the city court or of the judge of the Court of First Instance, upon sufficient bail in accordance with procedure in force, to await judgment of the appellate court. Appeals in civil cases shall be governed by the ordinary proceeding established by law.

SEC. 87. Judicial notices of ordinance.—All courts sitting in the city shall take judicial notice of the ordinances passed by the City Council.

SEC. 88. Attendance in Court, permission to pursue other vocation.—The city or auxiliary city judge when

discharging the duties of the city judge shall be present at least four hours on each business day in his office or at the place where the court is held, but he may, after office hours, with the permission of the Secretary of Justice, pursue any other vocation or hold other office or position.

ARTICLE XIV.—Bureaus Performing Municipal Duties

SEC. 89. General Auditing Office—City Auditor.—The city auditor, under the supervision of the Auditor General, shall receive and audit all accounts of the city, in accordance with the provisions of law relating to government accounts and accounting. He shall be appointed by the Auditor General and shall receive a salary of not exceeding eleven thousand pesos per annum, payable half by the National Government and half from the funds of the city.

SEC. 90. The Bureau of Supply Coordination.—The purchasing agent shall purchase and supply in accordance with law all supplies, equipment, and property of every kind, except real estate for the use of the city and its departments or offices. But contracts for completed work of any kind for the use of the city, or any of its departments or offices, involving both labor and materials, where the materials are furnished, by the contractor, shall not be deemed to be within the purview of this section.

SEC. 91. The Bureau of Public Schools.—The Director of Public Schools shall exercise only supervisory power in respect to public schools in the City of Cadiz, and the city superintendent of schools, to be appointed by the mayor, 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 divisions.

A city school board of six members, two of whom shall be women, and who shall serve without salary, shall be selected and removed in the same manner and shall have the same powers and duties as local school boards in the municipalities.

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

SEC. 92. Salaries of intermediate school teachers.—The salaries of all intermediate school teachers in the City of Cadiz shall be paid by the National Government, however, those matters in relation to the annual report of the condition of the schools and school buildings of the city, and such recommendations as seem to him wise in respect to the number of teachers, new buildings to be erected and all other similar matters, such as improvement of schools or school buildings of the city, in which case the city superintendent of schools shall make an annual report to the mayor. The local school board shall make a similar annual report to the Mayor.

Article XV.—Transitory Provisions

SEC. 93. Change of Government.—The city government provided for in this Charter shall be organized within thirty days after approval. The incumbent mayor, vice-mayor and members of the Municipal Council of the Municipality of Cadiz shall continue in office as mayor, vice-mayor and members of the Municipal Board of the City, respectively, until the expiration of their present terms of office.

SEC. 94. This Act shall take effect upon its approval.

Approved, June 17, 1967.

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