

## **AN ACT TO AMEND CERTAIN SECTIONS OF COMMONWEALTH ACT NUMBERED THREE HUNDRED AND TWENTY-SIX, ENTITLED &#8220;AN ACT CREATING THE CITY OF BACOLOD.&#8221;**

*Commonwealth Act No. 404, September 13, 1938*

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. The first paragraph of section seven of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

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

SEC. 2. Section eleven of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 11. Secretary to the Mayor.—The Mayor shall appoint the Secretary who shall have the following duties:

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" (a) To act as Chief Clerk of the Office of the Mayor.

"(b) To act as Secretary of the Board of Tax Appeals, and such other boards or committees as may hereafter be created by law or ordinance, and shall keep a journal of their proceedings.

"(c) To keep the corporate seal.

"(d) To perform such other duties as the Mayor may direct."

SEC. 3. The last paragraph of section thirteen of Commonwealth Act Numbered Three hundred and twenty-six is hereby repealed and the penultimate paragraph thereof is amended so as to read as follows:

"The Mayor, the city engineer, and the city treasurer shall serve in the City Council without additional compensation. The other councilors shall receive, for each day of attendance at the sessions of the Council, a per diem of from five to ten pesos as may be authorized by ordinance approved by the department head."

SEC. 4. The second paragraph of section fourteen of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"The secretary shall be in charge of the records of the City Council. He shall keep a full record of the proceedings of the Council, and file all documents relating thereto; shall record, in a book kept for the purpose, all ordinances, and all resolutions and motions directing the payment of money or creating liability, with the dates of approval of the same, and of the publication of ordinances; shall keep a seal, circular in form, with the inscription 'City Council— City of Bacolod,' and shall affix the same, with his signature, to all ordinances and

other official acts of the Council and shall present the same for signature to the President thereof; shall cause each ordinance passed to be published in the native language generally spoken in the city, as well as in either English or Spanish depending on the language used in the same at the time of its passage in the Council; shall, on demand, furnish certified copies of all records of public character in his charge, and collect and receive therefor such fees as may be prescribed by ordinance or resolution of the Council; and shall keep his office and all records therein which are not of a confidential character open to public inspection during usual business hours."

SEC. 5. The second paragraph of section fifteen of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"Ordinances involving appropriations shall be subject to the approval of the Provincial Board which shall act upon each of such ordinances within ten days from submission thereof: Provided, That upon failure of the Board to act on the same within the said period of ten days, such ordinance shall be deemed to have been approved: And, "provided, further, That any action of the Board disapproving any such ordinance shall be appealable to the Secretary of Finance, whose action shall be final."

SEC. 6. Section sixteen of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 16. Method of transacting business by Council— Veto, authentication and publication of ordinances.—Unless the Secretary of the Interior orders otherwise, the Council shall hold ordinary sessions twice a week for the transaction of business, on days which it shall fix by resolution, and such extraordinary sessions not exceeding ten days during any one year, as may be called by the Mayor. It shall sit with open doors unless otherwise ordered by an affirmative vote of four members. It shall keep a record of its proceedings and determine its rules of procedure. Five members of the Council shall constitute a quorum for the transaction of business. The affirmative vote of a majority of all the members of the City Council shall be necessary for the passage of any ordinance, or any resolution or motion directing the payment of money or creating liability, but other measures shall prevail upon the majority vote 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 ordinance shall be sealed with the city seal, signed by the President and the Secretary of the Council, and recorded in a book kept for that purpose. Each ordinance 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 or resolution or vetoed by the Mayor.

"Each ordinance enacted by the Council, and each resolution or motion directing the payment of money or creating liability, shall be forwarded to the Mayor for his approval. Within ten days after the receipt of the ordinance, resolution or motion, the Mayor shall return it with his approval or veto. If he does not return it within that time, it shall be deemed 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 vote of two-thirds of all the members of the Council."

SEC. 7. Paragraphs (m) and (n) of section seventeen of Commonwealth Act Numbered Three hundred and twenty-six are hereby amended so as to read as follows:

"(m) To tax, fix the license fee for, regulate the business and fix the location of, match factories, blacksmith shops, foundries, steam boilers, lumberyards, shipyards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitroglycerine, petroleum, or any of the products thereof, and 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 regulations issued by the Bureau of

Health in accordance with law, tanneries, renderies, tallow chandleries, embalming and funeral parlors, bone factories, and soap factories. ,

" (n) To tax motor and other vehicles, notwithstanding the provisions to the contrary contained in section thirteen of Act Numbered Thirty-nine hundred and ninety-two, as amended, 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 and automobiles and trucks not regularly kept in the City of Bacolod shall be exempt from such tax."

SEC. 8. Section nineteen of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 19. City departments—Municipal Court.—There shall be a department of engineering and public works headed by the city engineer; a law department headed by the city attorney; a finance department headed by the city treasurer; and a police department headed by the chief of police, and such other departments as may from time to time be established by law or ordinances approved by the Secretary of the Interior. Pending the establishment of such departments, the existing officials who perform functions for or in behalf of the municipal government of Bacolod shall continue to perform their respective functions and receive their present compensation.

"The City Council may, by ordinance approved by the Department Head or heads of the National Government concerned, make from time to time such readjustment of the duties of the several departments, as the public interest may demand, or alter, consolidate or abolish them.

"There shall be a Municipal Court presided over by a Judge."

SEC. 9. Section twenty-three of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 23. The acting city attorney.—In case of temporary disability or absence of the city attorney and of the assistant city attorney, and if the exigencies of the service so require, the Judge of the Court of First Instance, upon recommendation of the Mayor, shall appoint a practicing attorney to discharge the duties of the said city attorney. The appointee, while performing the duties of the city attorney, shall have the duties, rights, and compensation of the city attorney."

SEC. 10. The first sentence of section twenty-four of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 24. The chief of police.—There shall be a chief of police who shall have the following general powers and duties, subject to the provisions of Commonwealth Act Numbered Three hundred and forty-three and such executive orders as may be issued pursuant thereto:"

SEC. 11. The last paragraph of section twenty-seven of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"The duties of the city assessor shall be performed by the city treasurer until the City Council shall have, by ordinance approved by the Secretary of Finance, provided for the creation of a separate department of assessment."

SEC. 12. Section twenty-nine of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 29. Exemptions from taxation.—Lands and buildings owned by the United States of America, the Government of the Commonwealth of the Philippines, the City of Bacolod, the Province of Occidental Negros,

and cemeteries, churches, and their adjacent parsonages and convents, and lands, buildings and improvements used exclusively for religious, charitable, scientific, or educational purposes, and not for profit, shall be exempt from taxation; but such exemption shall not extend to lands or buildings held for investment, though the income therefrom be devoted to religious, charitable, scientific, or educational purposes."

SEC. 13. Section thirty of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 30. Taxes on real estate.—A tax, the rate of which shall not exceed one and one-half per centum ad valorem to be determined by the City Council, shall be levied annually on or before the second Monday of February on the assessed value of all real estate in the city subject to taxation. Taxes shall be due and payable annually on and after the first day of March.

"At the option of the taxpayer, the tax for any year may be paid in two installments to be fixed annually by the City Council 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 November 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 paragraph, shall be within the premises of the municipal building 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 that will permit him to pay the tax the following day without penalty.

"If a property owner is not in a position to pay the total amount of taxes due on real estate in his or her name, partial payment may be made on account of one or more lots, or part thereof.

"The words 'paid under protest' shall be written upon the face of the real estate tax receipt on 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: And provided, further, That the provisions of this section shall be applicable to such delinquencies of real estate taxes as may be existing on the date of the approval of this Act.

"In the event that the crop is extensively damaged or that a great lowering of the prices of products is registered in any year, the City Council may, by resolution passed on or before the thirty-first day of December of such year, remit wholly or in part the payment of the tax or penalty for the ensuing year; but such resolution shall have to specify clearly the grounds for such remission and shall not take effect until it shall have been approved by the Secretary of Finance.

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

SEC. 14. Section thirty-seven of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 37. Appointment and removal of officials and employees—Compensation.—The President shall appoint, with the consent of the Commission on Appointments of the National Assembly, the judge and auxiliary judge of the Municipal Court, the city engineer, the city treasurer, the city assessor, the city attorney and the assistant city attorney, the chief of police, and the other heads of the city departments as may be created from time to

time, and he may remove at pleasure any of the said appointive officers, except the judge and the auxiliary judge of the Municipal Court who may be removed only according to law.

"Subject to the provisions of the Civil Service Law, the Mayor shall appoint all other officers and employees of the city whose appointment is not otherwise provided for by law. The suspension or removal of officers and employees appointed by the Mayor shall be subject to the provisions of Executive Order Numbered Thirty-nine of the President of the Philippines and of Commonwealth Act Numbered One hundred and seventy-seven. The Mayor may recommend to the President of the Philippines the suspension or removal of any official or employee of the city appointed by the latter.

"The municipal judge, the city auditor, and the city attorney shall each receive three thousand six hundred pesos per annum. The assistant city attorney shall receive not less than one thousand eight hundred pesos per annum. The city engineer and the city treasurer whether acting or not as city assessor shall each receive not less than three thousand six hundred pesos per annum. The chief of police shall receive a compensation of not less than three thousand pesos per annum: Provided, however, That the city council shall determine and fix by ordinance the salaries of officers and employees of the city, with the approval of the Secretary of the Interior and of the head of the Department of the National Government to whose administrative supervision such officers and employees of the city are subject: And, provided, further, That in case of failure to make an appropriation for such salaries, the salaries so fixed in the preceding fiscal year shall be paid without the necessity of further appropriations therefor."

SEC. 15. Section forty-four of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 44. Allotments of internal revenue and other taxes. -- of the internal revenue accruing to the National Treasury under section four hundred and ninety of the Administrative Code, 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 Bacolod shall receive a share equal to what it would receive if it were a regularly organized province."

SEC. 16. Section fifty-two of Commonwealth Act Numbered Three hundred and twenty-six is hereby amended so as to read as follows:

"SEC. 52. Assembly District—Provincial Capital.—Only as seat of the provincial government, the City of Bacolod shall continue as heretofore to be the capital of the Province of Occidental Negros, until otherwise provided by law."

SEC. 17. This Act shall take effect upon its approval.

Approved, September 13, 1938.

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