

Fourth Congress
OF THE
Republic of the Philippines
Third Session

Begun and held in the City of Manila on Monday, the twenty-fifth day of January, nineteen hundred and sixty

[REPUBLIC ACT NO. 2668]

AN ACT CREATING THE CITY OF GINGOOG

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 Gingoog.

ARTICLE I.—*General Provisions*

SEC. 2. *Territory of the City of Gingoog.*—The City of Gingoog, which is hereby created, shall comprise the present territorial jurisdiction of the Municipality of Gingoog in the Province of Misamis Oriental.

SEC. 3. *Corporate character of the city.*—The City of Gingoog constitutes a political body corporate and 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 common seal, and may alter the same at pleasure. It may take, purchase, receive, hold, lease, convey, and dispose of real and personal property for the

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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 wherein said city is a party, and exercise all the powers hereinafter conferred.

SEC. 5. *The city not liable for damages.*—The city shall not be liable or held for damages or injuries to persons or property arising from the failure of the Municipal Board, the Mayor, or any other city officer or employee, to enforce the provisions of this Charter, or any other law or ordinance, or from negligence of said Municipal Board, Mayor or other city officers or employees while enforcing or attempting to enforce the provisions: *Provided, however,* That nothing herein contained shall prevent any aggrieved party from filing a personal action in the proper court against any official or employee of the city government for any act or omission in the performance of his duties.

SEC. 6. *Jurisdiction of the city.*—The jurisdiction of the City of Gingoog for police purposes shall be coextensive with its territorial jurisdiction and shall extend to three miles from the shore into Gingoog Bay; 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 the drainage area of such water supply, or within one hundred meters of any reservoir, conduit, canal, aqueduct or pumping station used in connection with the city water service. The municipal court of the city shall have concurrent jurisdiction with the justice of the peace court of the respective municipalities, to try crimes and misdemeanors committed within said drainage area, or within said spaces of one hundred meters. The court first taking jurisdiction of such an offense shall thereafter retain exclusive jurisdiction thereof. The police force of the several municipalities concerned shall have concurrent jurisdiction with the police force of the city for the maintenance of good order and the enforcement of ordinances throughout said zone, area and spaces. But any license that may be issued within said zone, area or

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space shall be granted by the proper authorities of the municipality concerned, and the fees arising therefrom shall accrue to the treasury of the said municipality concerned and not to that of the city.

ARTICLE II.—*The Mayor*

SEC. 7. *The Mayor—His election, qualifications and compensation.*—The Mayor shall be the chief executive of the city. He shall be elected by the qualified voters of the city during every election for provincial and municipal officials in conformity with the provisions of the Revised Election Code. No person shall be elected mayor unless at the time of the election he is at least twenty-five years of age, a resident of the city for at least two years prior to his election, and a qualified voter therein.

He shall receive compensation as provided in Republic Act Numbered Eight hundred forty.

SEC. 8. *The Vice-Mayor—His election, qualifications, duties and compensation.*—There shall be a vice-mayor who shall be elected in the same manner as the mayor and shall at the time of his election possess the same qualifications as the mayor. He shall perform the duties of the mayor, in the event of the sickness, absence or other temporary incapacity of the mayor, or in the event of a definitive vacancy in the position of mayor. If, for any reason, the vice-mayor is temporarily incapacitated for the performance of the duties of the office of the mayor, or said office of the vice-mayor is vacant, the duties of the mayor shall be performed by the councilor who obtained the highest number of votes. The acting mayor shall have the same powers and duties as the mayor.

The vice-mayor shall perform such other duties as may be assigned to him by the mayor or prescribed by law and ordinance. He shall receive a salary of not exceeding three thousand pesos *per annum*.

SEC. 9. *General powers and duties of the Mayor.*—Unless otherwise provided by law, the Mayor shall have immediate control over the executive and administrative functions of the different departments of the city, subject to the

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authority and supervision of the Office of the President. He shall have the following general powers and duties:

(a) To comply with and enforce and give the necessary orders for the faithful enforcement and execution of the laws and ordinances in effect within the jurisdiction of the city.

(b) To safeguard all the lands, buildings, records, moneys, credits, and other properties and rights of the city, and, subject to the provisions of this Charter, have control over all its property.

(c) To see that all taxes and other revenues of the city are collected, and applied in accordance with appropriations to the payment of the 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 executive officers and employees of the city properly discharge their respective duties. The Mayor may, in the interest of the service and with the approval of the Department Head of the National Government first had, transfer officers and employees not appointed by the President of the Philippines from one section, division, or service to another section, division, or service within the same department without changing the compensation they receive.

(f) To examine and inspect the books, records, and papers of all officers, agents, and employees of the city over whom he has executive supervision and control at least once a year, and whenever occasion arises. 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 in its behalf all its bonds, contracts, and obligations made in accordance with law or ordinance.

(i) To submit to the Municipal Board at least two months before the beginning of each fiscal 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 of the residents 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 the same for violation of the conditions upon which they were granted, or if acts prohibited by law or municipal ordinance 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 exempt, with the concurrence of the division superintendent of schools, deserving poor pupils from the payment of school fees or of any part thereof.

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

(n) To submit an annual report to the Office of the President.

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

SEC. 10. *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, to be fixed by ordinance approved by the Office of the President, at not exceeding two thousand seven hundred pesos *per annum*.

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 to all other official documents and papers of

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the government of the city as may be required by law or ordinance; shall attest all executive orders, proclamations, ordinances, and resolutions signed by the Mayor; shall, upon request, furnish certified copies of all city records and documents in his charge which are not of a confidential character and shall charge twenty centavos for each one hundred words including the certificate, such fees to be paid directly to the city treasurer; and shall perform such other duties as the Mayor may require of him.

ARTICLE III.—*The Municipal Board*

SEC. 11. *Constitution and organization of the Municipal Board—Compensation of members thereof.*—The Municipal Board shall be the legislative body of the city and shall be composed of the vice-mayor, who shall be its presiding officer, and six councilors who shall be elected at-large by popular vote during every election for provincial and municipal officials in conformity with the provisions of the Revised Election Code. In case of sickness, absence, suspension or other temporary disability of any member of the Board, or if necessary to maintain a *quorum*, the President of the Philippines may appoint a temporary substitute who shall possess all the rights and perform all the duties of a member of the Board until the return to duty of the regular incumbent.

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

The members of the Municipal Board shall receive compensation as provided in Republic Act Numbered Eight hundred forty.

SEC. 12. *Qualifications, suspension and removal of Members of the Board.*—The members of the Municipal Board

shall at the time of their election be qualified electors of the city, residents therein for at least one year, and not less than twenty-three years of age. Upon qualifying, the members-elect shall assume office on the date fixed in the Revised Election Code until their successors are elected and qualified.

The members of the Municipal Board may be suspended or removed from office under the same circumstances, in the same manner, and with the same effect, as elective provincial officers, and the provisions of law providing for the suspension or removal of elective provincial officers are hereby made effective for the suspension or removal of said members of the Board.

Vacancies in the Municipal Board shall be filled in accordance with the provisions of the Revised Election Code.

SEC. 13. *Appointment, salary and duties of Secretary of the Board.*—The Board shall have a secretary who shall be appointed by it to serve during the term of office of the members thereof. The compensation of the secretary shall be fixed by ordinance, approved by the Office of the President, at not exceeding two thousand seven hundred pesos *per annum*. A vacancy in the office of the secretary shall be filled temporarily for the unexpired term in like manner.

The secretary shall be in charge of the records of the Municipal Board. He shall keep a full 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 Gingoog," and 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 each ordinance to be published

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as herein provided; shall, upon request, furnish copies of all records of public character in his charge under the seal of his office and charge twenty centavos for each one hundred words including the certificate, the fees to be paid directly to the city treasurer; 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. 14. *Method of transacting business by the Board—Veto, authentication and publication of ordinances.*—Unless the Office of the President orders otherwise, the Board shall hold one ordinary session for the transaction of business during each week on a day which it shall fix by resolution, and such extraordinary sessions, not exceeding thirty 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 not herein set forth. Four 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. Four 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 any other measure 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 of the City Hall and at least two other public places, 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 five members of the Board, and again forwarded to the Mayor for his approval, and if within ten days after its receipt he does not again return it with his veto, it shall be deemed to be approved. If within said time he again returns it with his veto, it shall be forwarded forthwith to the Office of the President for its 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

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shall be deemed restored unless otherwise expressly directed in the veto.

The Office of the President shall have full power to disapprove directly, in whole or in part, any ordinance, resolution or motion of the Municipal Board if it finds said ordinance, resolution or motion or parts thereof, beyond the powers conferred upon the Board.

SEC. 15. *General powers and duties of the Board.*—Except as otherwise provided by law, and subject to the conditions and limitations thereof, 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 to exceed two *per centum ad valorem*.

(b) To make all appropriations for the expenses of the government of the city.

(c) To fix with the approval of the Department head of the National Government the number and salaries of officials and employees of the city not otherwise provided for in this Act.

(d) To authorize with the approval of the Department Head the free distribution of medicines to the employees and laborers of the city whose salary or wage does not exceed sixty pesos per month or two pesos and fifty centavos per day; and of fresh or evaporated native milk to indigent mothers residing in the city and/or bread and light meals to indigent children of ten years or less of age residing in the city, the distribution to be made under the direct supervision and control of the Mayor.

(e) To fix the tariff of fees and charges for all services rendered by the city or any of its departments, branches or officials.

(f) To provide for the erection and maintenance or the rental of the necessary buildings for the use of the city.

(g) To establish and maintain schools as provided by law and, with the approval of the Director of Public

Schools, to fix reasonable tuition fees for instruction therein.

(h) To establish or aid in the establishment and maintenance of vocational schools and institutions of higher learning conducted by the National Government or any of its subdivisions and agencies; and, with the approval of the Director of Public Schools, to fix reasonable tuition fees for instruction in the vocational schools and in those higher educational institutions supported by the city.

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

(j) To provide for and maintain an official fire force and provide engine houses, fire engines, hose trucks, hooks and ladders, and other equipment for the prevention and extinguishment of fires, and to regulate the management and use of the same.

(k) To establish fire zones, determine the kinds of buildings or structures that may be erected within their 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.

(l) 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, skyrockets, and other pyrotechnic display, and to fix the fees for such permits.

(m) To make regulations to protect the public from conflagration and to prevent and mitigate the effects of famine, floods, storms, and other public calamities, and provide relief for persons suffering from 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 the hucksters or peddlers; auctioneers, plumbers, barbers, collecting

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agencies, mercantile agencies, shipping and intelligence offices, private detective agencies, advertising agencies, beauty parlors, massagists, tattoers, jugglers, acrobats, hotels, clubs, restaurants, cafés, lodging houses, boarding houses, livery garages, livery stables, boarding stables, dealers in large cattle, public billiard tables, laundries, cleaning and dyeing establishments, public warehouses, circuses and other similar parades, public vehicles, race tracks, horse races, bowling alleys, shooting galleries, merry-go-rounds, pawnshops, dealers in second-hand merchandise, junk dealers, brewers, distillers, rectifiers, money changers and brokers, public ferries, theaters, theatrical performances, cinematographs, public exhibitions and all other performances and places of amusements and the keeping, preparation, and sale of meat, poultry, fish, game, butter, cheese, lard, vegetables, bread, and other provisions.

(o) To tax and fix the license fees on dealers in new automobiles or accessories or both, and retail dealers in new merchandise, which dealers are not yet subject to the payment of any municipal tax. For the purpose of taxation, those retail dealers shall be classified as (a) retail dealers in general merchandise, and (b) retail dealers exclusively engaged in the sale of (1) textiles including knitted goods, (2) hardwares including glasswares, cooking utensils, electrical goods and construction materials, (3) groceries including toilet articles except perfumery, (4) drugs including medicines and perfumeries, (5) books including stationery, paper, and office supplies, (6) jewelry, (7) slippers, (8) arms, ammunitions, and sporting goods.

(p) To tax, fix the license fees for, regulate the business and fix the location of match factories, blacksmith shops, foundries, steam boilers, lumber mills, lumber yards, rattan yards, logponds or bundles, shipyards, the storage and sale of gunpowder, tar, pitch, resin, coal, oil, gasoline, benzine, turpentine, hemp, cotton, nitro-glycerine, petroleum, or any products thereof, and other establishments likely to endanger the public safety or give rise

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to conflagrations or explosions, and, subject to the rules and regulations issued by the Director of Health Services in accordance with law, tanneries, renderies, tallow chanderies, embalmers, and funeral parlors, bone factories, and soap factories. As used herein, the term "logpond or bundle" means water or place along any bank of any river within the territorial jurisdiction of the city where timber, rattan, bamboos, and other forest products, are placed, stored, tied or rafted together before being towed or moved to ships ready for loading for commercial purposes.

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

(r) To enact ordinances for the maintenance and preservation of peace and good morals.

(s) To regulate and fix the license fees for the keeping of dogs, to authorize their impounding and destruction when running at large, contrary to ordinances, and to tax and regulate the keeping or training of fighting cocks.

(t) 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 proceedings; and to impose penalties upon the owners of said animals for the violation of any ordinance in relation thereto.

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

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

(w) To regulate and fix the license for the establishment or operation of dance halls, cabarets, and cockpits.

(x) Subject to the provisions of existing laws, 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, signposts, awnings, awning posts, the carrying or displaying of banners, placards, advertisements, or hand bills, 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, offal, garbage, refuse or other offensive matter or matters liable to cause damage in the streets 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 cross-walks, curbs, and gutters therein; to name streets without a name and provide for and regulate the numbering of houses and lots fronting thereon or in the interior of the blocks; to regulate traffic and sales upon the streets and other public places; to provide for the abatement of nuisances 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 or 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 tracks of electric and other forms of railroad in the streets or other public places of the city authorized by law; unless otherwise provided by law, to provide for and change the location, grade, and crossing of railroads, and to compel any such railroad to raise or lower its tracks

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to conform to such provisions or changes; and to require railroad companies to fence their property, or any part thereof, 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.

(y) To provide for the construction and maintenance of, and regulate the navigation on, canals and water courses within the city and provide for the clearing and purification of the same; unless otherwise provided by law, to provide for the construction and maintenance, and regulate the use of public landing places, wharves, piers, docks and levees, and of those private ownership; and to provide for or regulate the drainage and filling of private premises when necessary in the enforcement of sanitary rules and regulations issued in accordance with law.

(z) Subject to the provisions of the Public Service Law, to fix the charges to be paid by all watercraft landing at or using public wharves, docks, levees, or landing places owned, operated, managed, or controlled by the city.

(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, subject to the provisions of the Public Service Law, and provide for the collection of rents therefor; 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 rules and regulations issued by the Director of Health Services in accordance with law, to provide for the establishment, maintenance and regulation and fix the fees for the use of public stables, laundries and baths and public markets and prohibit the establishment or operation within the city limits of public markets

by any person, entity, association, or corporation other than the city.

(dd) To establish or authorize the establishment of slaughterhouses, to provide for their veterinary or sanitary inspection, to regulate the use of the same, and to charge reasonable slaughter fees. No fees shall be charged for veterinary or sanitary inspection of meat from large cattle or other domestic animals slaughtered outside the city, when such inspection was had at the place where the animals were slaughtered.

(ee) To regulate, inspect, and provide measures preventing any discrimination or the exclusion of any race or races in or from any institution, establishment, or service open to the public within the city limits; 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.

(ff) To declare, prevent, and provide for the abatement of nuisances; to regulate the ringing of bells and the making of loud or unusual noises; to provide that owners, agents, or tenants of buildings or premises keep and maintain the same in sanitary condition, and that, in case of failure to do so after sixty days from the date of serving a written notice, the cost thereof to 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 a display of electric signs or the erection or maintenance of bill-boards or structures of whatever material 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.

(gg) To provide for the enforcement of the rules and regulations issued by the Director of Health Services, and

by ordinance to prescribe penalties for violations of such rules and regulations.

(hh) To extend its ordinance over all waters within the city, over any boat or floating structures thereon, and also over any rafted timber, rattan, bamboos, and other forest products which are being towed either by launches, bancas or *barrotos* up and down the river by manpower, for commercial purposes, by imposing taxes thereon, and for the purpose of protecting and insuring the purity of the water supply of the city, over all territory within the drainage area of such water supply and within one hundred meters of any reservoir, conduit, canal, aqueduct, or pumping station used in connection with the city water service.

(ii) To tax, fix the license fee for, and regulate the sale, trading in or disposal of, alcoholic or malt beverages, wines, and mixed or fermented liquors including tuba, *basi*, and *tapuy*, offered for retail sale.

(jj) To regulate any other business or occupation not specifically mentioned in the preceding paragraphs, and to impose a license fee upon all persons engaged in the same or who enjoy privileges in the city.

(kk) To grant fishing and fishery privileges subject to the provisions of the Fisheries Act.

(ll) To fix the date of the holding of a fiesta in the city not oftener than once a year and to alter, not oftener than once in three years, the date fixed for the celebration thereof.

(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 Act, and to fix the penalties for the violation of ordinances, which shall not exceed a two hundred-peso fine or six months' imprisonment, or both such fine and imprisonment, for a single offense.

SEC. 16. *Restrictive provisions.*—No commercial sign, signboard, or billboard shall be erected or displayed on

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public lands, premises, or buildings. If after due investigation, and having given the owners an opportunity to be heard, the Mayor shall decide that any sign, signboard, or billboard displayed or exposed to public view is offensive to the sight or is otherwise a nuisance, he may order the removal of such sign, signboard, or billboard, and if same is not removed within ten days after he has issued such order, he may himself cause its removal, and the sign, signboard, or billboard shall thereupon be forfeited to the city, and the expenses incident to the removal of the same shall become a lawful charge against any person or property liable for the creation or display thereof.

ARTICLE IV.—*Department and Offices of the City*

SEC. 17. *City departments.*—There shall be a finance department, an engineering department, a law department, a health department, a police department, a fire department and an assessment department. Unless otherwise provided by law, the Mayor shall have general supervisory 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, with the approval of the President, may consolidate any department, division or office of the city with any department, division or office.

SEC. 18. *Powers and duties of the heads of departments.*—Each head of department of the city government shall be in control of such department under the direction of the Mayor and shall possess such powers as may be prescribed herein or by ordinance. He shall certify to the correctness of all payrolls and vouchers of his department covering the payment of money before payment, except as herein otherwise expressly provided. At least four months before the beginning of each fiscal year, he shall prepare and present to the Mayor an estimate of the receipt and appropriation necessary for the operation of his department during the ensuing fiscal year, and shall 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 operations of his department.

In case of 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, requisitions, and similar documents.

SEC. 19. *Appointment and removal of officials and employees.*—The President of the Philippines shall appoint, with the consent of the Commission on Appointments, the judge and auxiliary judge of the municipal court, the city treasurer, the city engineer, the city attorney, the city health officer, the chief of police, the chief of the fire department, and the other heads of such city departments as may be created.

SEC. 20. *Officers not to engage in certain transactions.*—It shall be unlawful for any city officer, directly or indirectly, individually or as a member of a firm, to engage in any business transaction with the city, or with any of its authorized officials, boards, agents, or attorneys, whereby money is to be paid, directly or indirectly, out of the resources of the city of such person or firm; or to purchase any real estate or other property belonging to the city, or which shall be sold for taxes or assessments, or by virtue of legal process at the suit of the city; or to be surety for any person having a contract or doing business with the city, for the performance of which security may be required; or to be surety on the official bond of any officer of the city and shall not be financially interested in any transaction or contract in which the National Government or any subdivision or instrumentality thereof is an interested party.

ARTICLE V.—*Finance Department*

SEC. 21. *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

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odian of its funds. He shall receive a salary not exceeding four thousand eight hundred pesos per annum as provided in Republic Act Numbered Eight hundred forty. 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 municipal court.

(b) He shall collect all miscellaneous charges made by the engineering department and by the other department 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 Commissioner of Internal Revenue, by himself or deputies, all taxes and charges imposed by the Government of the Republic of the Philippines upon property or persons in the city, 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 the 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 municipal funds and collections 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 exe-

cuted 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 administrative information a statement of the appropriation, expenditures and balances of all funds and accounts as of the last day of the month preceding.

ARTICLE VI.—Engineering Department

SEC. 22. *The city engineer—His powers, duties, and compensation.*—There shall be a city engineer, who shall be in charge of the department of engineering and public works. He shall receive a salary of not exceeding four thousand eight hundred pesos per annum. He shall have the following powers and duties:

(a) He shall have charge of all the surveying and engineering work of the city, and shall perform such service in connection with public improvement, or any work entered upon or proposed by the city, or any department thereof, as may require the skill and experience of a civil engineer.

(b) He shall ascertain, record, and establish monuments of the city survey and from thence extend the survey 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 inspection 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, when erected, 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, and public buildings.

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(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 docks, wharves, piers, levees, and landing places owned by the city.

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

(i) He shall have general supervision and inspection of all private docks, wharves, piers, levees, and landing places, and other property bordering on the harbor, river, esteros, and waterways of the city, and shall issue permits for the construction, repair and removal of the same, and enforce all ordinances relating to the same.

(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 systems 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 connections 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 ordinance relating thereto. He is authorized to charge, at rates to be fixed by the Board with the approval of the Department Head, for sanitation and transportation services and supplies furnished by his department.

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

(o) With the previous approval of the Mayor in each case, he shall order the removal of buildings and structures erected 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 or 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. 23. *Execution of authorized public works and improvement.*—All repair or construction of any work or public improvement, except parks, boulevards, streets or alleys, involving an estimated cost of three thousand pesos or more shall be awarded to the lowest responsible bidder after public advertisement by posting notices of call for bids in conspicuous places in the City Hall and other public places which shall not be less than ten days and by publication in the Official Gazette for not less than ten days by the Mayor upon the recommendation of the city engineer: *Provided, however,* That the city engineer may, with approval of the President of the Philippines upon the recommendation of the Secretary of Public Works and Communications, execute by administration any such public work costing three thousand pesos or more.

In the 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 prescribed by regulations.

ARTICLE VII.—*Law Department*

SEC. 24. *The city attorney—His powers and duties.*—The city attorney who shall discharge his duties under the gen-

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eral supervision of the Secretary of Justice shall be the chief legal adviser of the city. He shall receive a salary of not exceeding four thousand eight hundred pesos *per annum*. He shall have the following powers and duties:

(a) He shall personally or through any assistant represent the city in all civil cases wherein the city or any officer thereof, in his official capacity, is a party; and shall prosecute and defend all civil actions related or connected with any city officer or interest.

(b) He shall, when directed by the Mayor, institute and prosecute in the city's interest a suit on any bond, lease, or other contract and upon any breach or violation thereof.

(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 city officer thereof.

(e) He shall, whenever it is brought to his knowledge that any city officer or employee is guilty of neglect or misconduct in office, or that any person, firm, or corporation holding or exercising any franchise or public privilege from the city, has failed to comply with any condition, or to pay any consideration mentioned in the grant of such franchise or privilege, investigate or cause to be investigated the same and report to the Mayor.

(f) He shall investigate all charges of crimes, misdemeanors, and violations of laws and city ordinances and prepare the necessary informations 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*, summon witnesses to appear and testify under oath before him, and the attendance or evidence of an absent or recalcitrant witness may be enforced by application to the municipal court or the Court of First Instance.

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(g) He shall have charge of the prosecution of all crimes, misdemeanors and violations of laws and city ordinances triable in the Court of First Instance of Misamis Oriental and the municipal 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 city health officer.

(i) He shall at all times render such professional services as the Mayor or Board may require, and shall have such powers and perform such duties as may be prescribed by law or ordinance.

(j) He shall perform the duties prescribed by law for register of deeds.

ARTICLE VIII.—Health Department

SEC. 25. *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 of not exceeding four thousand eight hundred pesos *per annum*, one-half of which shall be paid by the city government and the other half by the National Government. 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 ordinance as he may deem necessary for the preservation of the public health.

(d) He shall cause to be prosecuted all violations of sanitary laws, 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 of 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 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 Department

SEC. 26. *The chief of police—His powers, duties and compensation.*—There shall be a chief of police who shall have charge of the police department. He shall receive a salary of not exceeding two thousand four hundred pesos *per annum*. 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 governance of the city police and detective force.

(b) He shall quell riots, disorders, disturbances of the peace, and shall arrest and prosecute violators of any law or ordinance; 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, violators 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; and shall be responsible for the safe-keeping 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 municipal 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 municipal court, and shall execute promptly and faithfully, all writs and processes of said court.

(f) He shall have such other powers and perform such other duties as may be prescribed by law or ordinance.

SEC. 27. *Chief of secret service.*—There shall be a chief of the secret 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.

This chief of secret service shall receive a salary of not exceeding two thousand four hundred pesos *per annum*.

SEC. 28. *Peace officers—Their powers and duties.*—The Mayor, the chief of police, the chief of the secret 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 municipal court and criminal processes of all other courts to whomsoever directed, within the jurisdictional limits of the city or within the police limits as hereinbefore defined; within the same territory, to pursue and arrest, without warrant, any person found in suspicious places or under suspicious circumstances reasonably tending to show that such person has committed, or is about to commit, any crime, or breach of the peace; to arrest or cause to be arrested, without warrant, any offender when offense is committed in the presence of a peace officer or within his view; in such pursuit or arrest to enter any building, ship, boat, or vessel

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of take into custody any person therein suspected of having participated 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 and arrest a person only in accordance with the provisions of existing laws relative to such detention until he can be brought before the proper magistrate.

ARTICLE X.—Fire Department

SEC. 29. Chief of fire department—His powers, duties and compensation.—There shall be a chief of fire department who shall have charge of said department. He shall receive a salary of not exceeding one thousand eight hundred pesos per annum. He shall have the following general powers and duties:

- (a) He may issue supplementary regulations not incompatible with law or general regulations issued by the proper department head of the National Government in accordance with law, for the governance of the fire force.
- (b) He shall have charge of the fire-engine houses, fire engines, hose trucks, hooks and ladders, and all other fire apparatus.
- (c) He shall have full police powers in the vicinity of fires.
- (d) 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.
- (e) He shall investigate and report to the Mayor upon the origin and cause of all fires occurring within the city.
- (f) 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.
- (g) He shall have charge of the city fire alarm service.
- (h) 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 fire department.

- (i) He shall supervise the manufacture, storage, and use of petroleum, gas, acetylene, gunpowder, and other combustible matters and explosives.
- (j) He shall have such other powers and perform such other duties as may be prescribed by law or ordinance.

ARTICLE XI.—Assessment Department

SEC. 30. The city assessor—His powers and duties.—The city assessor shall have charge of the department of assessment. He shall receive a salary of not exceeding two thousand four hundred pesos per annum. 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 the taxable real estate in the city, arranging in the order of the lot and block numbers 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 purpose 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 the amount of real estate and its cash value. He may, if necessary, examine the records of the office of the Register of Deeds in the Province of Misamis Oriental showing the ownership of real estate in the city. The city treasurer shall act as city assessor ex-officio until the municipal board, by ordinance approved by the Department Head, provides otherwise.

SEC. 31. Real estate exemption from taxation.—The following shall be exempt from taxation:

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(a) Lands or buildings owned by the Republic of the Philippines, the Province of Misamis Oriental or the City of Gingoog 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. 32. *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 on 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 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 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 such 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. 33. *Action when owner makes no returns or is unknown, or ownership is in dispute or in doubt, or when*

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land and improvements are separately owned.—If the owner of any parcel of real estate shall fail to make a return thereof, or if the city assessor is unable to discover the owner of any real estate, 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. 34. *Action in case estate has escaped taxation.*—If it shall come to the knowledge of the city assessor that any taxable real estate in the city has escaped listing, it shall be his duty to list and value the same at the time and in the manner provided in the next succeeding section and to charge against the owner thereof the taxes due for the current year and 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. 35. *When assessment may be increased or reduced.*—The city assessor shall during the first fifteen days of January of each year add to his list of taxable real estate in the city the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has therefore escaped taxation. He may during the same period revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessment, as the case may be.

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SEC. 36. Publication of complete list and proceedings thereon.—The city assessor shall, after the list 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 revision, by delivering or mailing at least thirty 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 said owner or agent in the Philippines, sometime in the month of January. 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 forthwith 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. 37. City assessor to authenticate list of real estate assessed.—The city assessor shall authenticate each list of real estate valued and assessed by him as soon as the same is completed, by signing the following certificate at the foot thereof:

"I hereby certify that 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

If Gingoog has been omitted from the list, according to the best of my knowledge and belief.

(Signature)

City Assessor"

SEC. 38. 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 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 appeal to the Board of Tax Appeals with all the written evidence in his possession relating to such assessment and valuation.

SEC. 39. Constitution 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 President of the Philippines with the consent of the Commission on Appointments. 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 President of the Philippines.

SEC. 40. Oath to be taken by members of the Board of Tax Appeals.—Before organizing as such, the members

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of the Board of Tax Appeals shall take the following oath before the municipal 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 to be stricken out).

.....
(Signature)

"Member of the Board of Tax Appeals

"Subscribed and sworn to (or affirmed) before me this
..... day of, 19.....

.....
(Signature and title of officer, administering oath)"

SEC. 41. *Proceedings before 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 Secretary of Finance, shall hear all appeals only transmitted to it and shall decide the same forthwith. It shall have authority to cause to be amended the listing and valuation of the property in respect to which any appeal has been perfected by order signed by the board or a majority thereof, and transmit it to the city assessor who shall amend the tax list in conformity with said order. It shall also have power to revise and correct, with the approval of the 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

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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. Such revision when approved by the President of the Philippines shall be final.

SEC. 42. *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 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 liens shall be superior to all other liens, mortgages or encumbrances of any kind whatsoever; and shall be enforceable against the property whether in the position 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 ad valorem taxation: *Provided*, That the time limit for the first and second installment 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.

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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* of each full month of delinquency that has expired, on the amount of 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 the 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 of Gingoog 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. 43. *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 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 prop-

erty 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. 44. *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 the 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 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, clergy-men, physicians, engineers, schoolteachers, 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. 45. *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

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time after seizure and before sale by tendering to him the amount of the tax, the penalty, and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall 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. 46. *Sale of seized personal property.*—Unless deemed as hereinbefore provided, the property seized through proceedings under Section forty-three hereof, shall, after due advertisement, be exhibited for sale at public auction and so much of the same shall satisfy the 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. 47. *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. 48. *Vesting title to real estate in city government.*—Upon the expiration of one year from the date on which the taxpayer became delinquent, and in the

event of continued default in the payment of the tax and penalty, all private rights, titles 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 provided for hereinbelow: *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. 49. *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 the 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. 50. *Notice of seizure of real estate.*—Notice of the seizure of the real estate shall be given by posting notices at the main entrance of the City Hall, the provincial building and all the municipal buildings in the Province of Misamis Oriental, in English and Spanish and in the dialect commonly used in the locality, and a copy of said notice shall be sent by registered mail to the owner of the property. A copy of said notice shall also be posted on

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the property subject to seizure. Such notices shall state the name of the delinquent persons, the date on which such delinquency commenced, the amount of the taxes and penalties then due from each, 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. 51. *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 officer authorized to enforce the law shall forthwith have all the tenants and occupants who refuse to recognize the title to 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 a sufficient time, not exceeding ten days from the date of the notice of ejectment to vacate the premises.

SEC. 52. *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 sections forty-eight and fifty hereof, and at any time prior to the sale or execution of the contract of sale by the city treasurer to a 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 installments, extending over a period not exceeding twelve months, but the initial payment, which must be made on the date of the filing of the application for redemption, and every subsequent payments, 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 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 after that in which the application for redemption was approved. Any failure of the purchaser to pay any installment on the date it is due shall have the effect of a 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 provisions 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. 53. *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 ac-

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count of delinquency in the payment of taxes thereon, for the redemption 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. 54. *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 on installments covering a period not exceeding twelve months, but the initial payment 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 balance of the amounts 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 installments, 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

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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-one 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 records. 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. 55. *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* of the purchase price, if paid in whole, or of any portion thereof as may have been paid by the purchasers, and such payment shall invalidate the certificate of sale issued 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 by 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. 56. *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 grantor, 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, free from all liens or encumbrances of any kind whatsoever, and said deed shall succinctly recite all the proceedings upon which the validity of the sale depends. Any balance remaining from the proceeds of the sale after deducting the amount of the taxes and penalties due, and the costs, if any, shall be returned to the original owner or his representatives.

SEC. 57. *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. 58. *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 validity of a tax assessed under this Charter until the taxpayer shall have paid, under protest, the taxes assessed against him, nor shall any court declare any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment or collection of the taxes or of a failure to perform their duties within the time 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 interest at the rate of fifteen *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 such sale invalid by reason of any irregularities or informalities in the proceedings of the officer charged with the duty of making the sale, or by reason of failure by him to perform his duties within the time herein specified for their performance, unless such irregularities, informalities, or failure shall have impaired the substantial rights of the taxpayer.

ARTICLE XII.—*Tax Allotments and Special Assessment for Public Improvements*

SEC. 59. *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 Gingoog shall receive a share equal to what it would receive if it were a regularly organized province.

SEC. 60. *Power to levy special assessments 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, of 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, alleys, 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 nec-

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essary land and public improvements thereon, as herein-after provided.

In case of national public works, the Municipal Board as an agency of the National Government shall, when the President of the Philippines so direct 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 part thereof to be determined by the President, 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. 61. *Property subject to 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. 62. *Basis of apportionment.*—The amount of the special assessment shall be apportioned and computed according to the assessed valuations of such lands as shown in the books 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. 63. *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; the 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 whereof shall be stated by metes and bounds if practicable, and by other reasonable accurate means if otherwise, and the period, which shall not be 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. 64. *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 such local paper, 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 land owner affected, or his agent, and shall, if possible, send to all of them copies of said proposed ordinance by ordinary mail or otherwise.

SEC. 65. *Protest against special assessment.*—Not later than ten days after the last publication of the ordinance and list of land owners, as provided in the preceding section, the land owners affected, if they compose a majority and 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.

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SEC. 66. *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 land owners affected by any protest or protests, and shall order the publication once a week, during 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 land owners 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 ordinances. 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. 67. *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. 68. *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 Na-

tional 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 representing more than one-half of the total assessed value of the lands affected. The appellant or 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. 69. *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. 70. *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 or decreasing, as the case may be, the amount of the unpaid annual installments which are still to be collected from each landowner affected, and, in all cases, he shall give notice of such rectifications to the parties interested.

SEC. 71. *Payment of special assessment.*—All sums due from any landowner or owners as the result of any action

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taken pursuant to this Act 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 liens on said land, with the sole exception of the lien for the non-payment of the ordinary real property tax. If, upon recomputation 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. 72. *Disposition of proceeds.*—The proceeds of the special assessment and penalties thereon shall be applied exclusively to the purpose or 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 from national works.

ARTICLE XIII.—*City Budget*

SEC. 73. *Annual budget.*—At least four 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 eighteen of

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this Act, 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, a detailed budget covering the estimated necessary expenditure for the said 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.

SEC. 74. *Supplemental budget.*—Supplemental budget formulated in the same manner may be adopted when special or unforeseen circumstances make such action necessary.

SEC. 75. *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, so far as they may be done, shall be deemed to be reappropriated 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 that year, until a new appropriation ordinance is duly enacted.

ARTICLE XIV.—*The Municipal Court*

SEC. 76. *Regular, auxiliary and acting judges of municipal courts.*—There shall be a municipal court for the City of Gingoog for which there shall be appointed a municipal judge and an auxiliary municipal judge.

The municipal judge may, upon proper application, be allowed a vacation of not more than thirty days every year with salary. The auxiliary municipal judge shall discharge the duties of the municipal 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 municipal judge shall enjoy the powers, emoluments and privileges of the municipal judge who shall not receive any remuneration there-

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for except the salary to which he is entitled by reason of his vacation provided for in this Act.

In case of absence, incapacity or inability of both the municipal judge and the auxiliary municipal judge, the Secretary of Justice shall designate the justice of the peace of any of the adjoining municipalities to preside over the municipal court, and he shall hold 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 Act. The justice of the peace so designated shall receive his salary as justice of the peace plus seventy per cent of the salary of the municipal judge whose office he has temporarily assumed.

The municipal judge shall receive a salary of not exceeding four thousand eight hundred pesos *per annum* one half of which shall be paid by the city government and the other half by the National Government.

SEC. 77. *The clerk and employees of the municipal court.*—There shall be a clerk of the municipal court who shall be appointed by the municipal 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 one thousand eight hundred pesos *per annum*. He shall keep the seal of the court and affix it to all orders, judgments, certificates, records, and other documents issued by the Court. He shall keep a docket of the trials 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 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 oaths.

SEC. 78. *Jurisdiction of municipal court.*—The municipal 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 investigation for any offense, without regard to the limits of punishment, and may release, or commit and bind over any person charged with such offense to secure his appearance before the proper court.

SEC. 79. *Incidental powers of municipal court.*—The municipal court shall have power to administer oaths and to give certificates thereof; to issue summonses, writs, warrants, executions, and all other processes necessary to enforce its orders and judgments, to compel the attendance of witnesses; to punish contempt of court by fine or imprisonment, or both, within the limitations imposed by law; and to require of any person arrested a bond for good behaviour 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. 80. *Procedure in municipal court in prosecution for violations of law and ordinances.*—In a prosecution for the violation of any ordinance, the first process shall be a summon; except that a warrant for the arrest of the offender may be issued in the first instance upon the affidavit of any person that such ordinance has been violated, and that the person making the complaint has reasonable grounds to believe that the party charged is guilty thereof, which warrant shall conclude: "Against the ordinances of the city in such cases made and provided." All proceedings and prosecutions for offenses against the laws of the

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Philippines shall conform to the rules relating to process, pleadings, practice, and procedure for the judiciary of the Philippines, and such rules shall govern the municipal court and its officers in all cases insofar as the same may be applicable.

SEC. 81. *Costs, fees, fines and forfeitures in municipal court.*—There shall be taxed against and collected from the defendant, in case of his conviction in the municipal court, such costs and fees as may be prescribed by law in criminal cases in justice of the peace courts. All costs, fees, fines, and forfeitures shall be collected by the clerk of court, who shall keep a docket of those imposed and of those collected, and shall pay collections of the same to the city treasurer, for the benefit of the city, on the next business day after the same are collected, and take receipts therefor. The municipal judge shall examine said docket each day, compare the same with the amount received for by the city treasurer and satisfy himself that all such costs, fees, fines, and forfeitures have been duly accounted for.

SEC. 82. *No person sentenced by municipal court to be confined without commitment.*—No person shall be confined in prison by sentence of the municipal court until the warden or officer in charge of the prison shall receive a written commitment showing the offense for which the prisoner was tried, the date of the trial, the exact terms of the judgment or sentence, and the date of the order of the commitment. The clerk shall, under seal of the court, issue such a commitment in each case of sentence to imprisonment.

SEC. 83. *Procedure on appeal from municipal 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 municipal court. The party desiring to appeal shall, before six o'clock post meridian of the fifteenth day after the rendition and entry of the judgment by the municipal court, file with the 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 five days after the appeal is taken, transmit to the clerk of the Court of First Instance a certified copy of the record of proceedings and all the original papers and processes in the case. A perfected appeal shall operate to vacate the judgment of the municipal 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 municipal court or of the judge of the Court of First Instance, upon sufficient bail in accordance with the procedure in force, to await the judgment of the appellate court.

Appeals in civil cases shall be governed by the ordinary procedure established by law.

ARTICLE XV.—*Bureaus Performing Municipal Duties*

SEC. 84. *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 three thousand six hundred pesos *per annum*, one-half of which shall be paid by the city government and the other half by the National Government.

SEC. 8. *The Division of Purchase and Supply.*—The purchasing agent shall purchase and supply in accordance with law all supplies, equipment, materials, and property of every kind, except real estate for the use of the city and its departments and offices. But contracts for completed work of any kind for the use of the city, or any of its department 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. 86. *The Bureau of Public Schools.*—The Director of the Bureau of Public Schools shall exercise the same jurisdiction and power in the city as elsewhere in the Philippines and the Division Superintendent of Schools for the

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Misamis Oriental shall be *ex-officio* superintendent of city schools of Gingoog and shall have all the powers and duties in respect to the schools of the city as are vested in division superintendents in respect to schools of their divisions.

The Municipal Board shall have the same powers in respect to the establishment of schools as are conferred by law on municipal councils: *Provided*, That in the case of intermediate schools, the cost of establishing and maintaining them shall be borne by the National Government.

SEC. 87. *Reports to the Mayor concerning schools—Construction and custody of school buildings.*—The Division Superintendent of Schools shall make a quarterly report of the condition of the schools and school buildings of the City of Gingoog to the Mayor, and such recommendations as seem to him wise in respect to the number of teachers, their salaries, new buildings to be erected or all other similar matters, together with the amount of city revenues which should be expended in paying teachers, and improving the schools or school buildings of the city.

ARTICLE XVI.—*Transitory Provisions*

SEC. 88. *Change of government.*—The city government provided for in this Charter shall be organized on such a date as may be fixed by the President of the Philippines: *Provided*, That the incumbent Mayor and vice-mayor of the Municipality of Gingoog shall continue to hold office and the present composition of the municipal board shall likewise continue until the City Mayor, vice-mayor and councilors provided for in this Act shall have been elected in the next regular election for provincial and municipal officials and shall have qualified.

SEC. 89. *Representative district.*—Until otherwise provided by law, the City of Gingoog shall continue as part of the representative district of the Province of Misamis Oriental.

SEC. 90. *Participation of city voters in election for provincial officials.*—The qualified voters of the City of Gingoog shall be qualified and be entitled to vote in the election of the provincial officials.

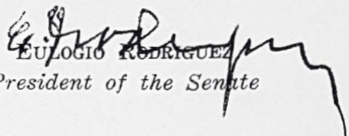
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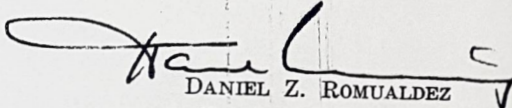
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SEC. 91. *Action pending appointment of certain officials.*—Pending the appointment of the city auditor, the city health officer and the chief of the fire department, the provincial auditor of Misamis Oriental, the district health officer of the same province and the chief of police of the City of Gingoog shall act as, and perform the duties of, city auditor, city health officer and chief of the fire department, respectively, without any additional compensation.

SEC. 92. This Act shall take effect upon its approval.

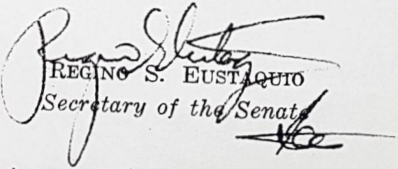
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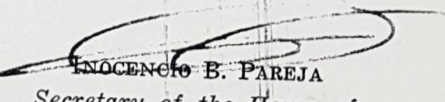

EULOGIO RODRIGUEZ
President of the Senate


DANIEL Z. ROMUALDEZ
Speaker of the House of Representatives

Finally passed by the Senate on May 19, 1960.

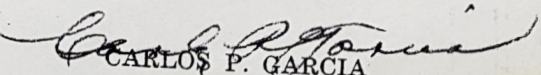
This Act, which originated in the House of Representatives, was finally passed by the same on May 19, 1960.


REGINO S. EUSTAQUIO
Secretary of the Senate


INOCENCIO B. PAREJA
Secretary of the House of Representatives

Approved:

JUN 18 1960


CARLOS P. GARCIA
President of the Philippines

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